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UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In re:)
)
CIRCUIT CITY STORES, INC., et. al.,¹) Case No 08-35653 (KRH)
)
Debtors.) Jointly Administered

**SUMMARY OF FIRST INTERIM FEE APPLICATION OF ERNST & YOUNG LLP AS
ACCOUNTING AND TAX CONSULTANTS FOR THE DEBTORS FOR THE PERIOD
NOVEMBER 10, 2008 THROUGH JANUARY 31, 2009**

1. Name of applicant:	Ernst & Young LLP
2. Role of applicant:	Accounting and Tax Consultants for the Debtors and Debtors-in-Possession

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

3. Date case filed:	November 10, 2008
4. Date of application for employment:	November 18, 2008
5. Date of order approving employment:	December 8, 2008, as of November 10, 2008
6. Date of this application:	March 17, 2009
7. Dates of services covered:	November 10, 2008 through January 31, 2009
8. Total fees requested for this period (from Exhibit 1)	\$717,048.99
9. Balance remaining in fee retainer account, not yet awarded	None
10. Fees paid or advanced for this period, by other sources	None
11. Net amount of fee requested for this period	\$465,755.50
12. Total expense reimbursement requested for this period	\$4,025.70
13. Balance remaining in fee retainer account, not yet awarded	None
14. Expenses paid or advanced for this period, by other sources	None
15. Net amount of expense reimbursements requested for this period	\$3,784.13
16. Gross award requested for this period	\$721,074.69
17. Net award requested for this period	\$469,539.63

History of Fees and Expenses

1. Dates, sources, and amounts of retainers received:

None.

2. Dates, sources, and amounts of third party payments received:

None.

3. Prior fee and expense awards:

None.

Respectfully submitted,

Charles F. Phillips, III
Partner, Ernst & Young LLP

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In re:)
)
CIRCUIT CITY STORES, INC., et. al.,²) Case No 08-35653 (KRH)
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Debtors.) Jointly Administered

**FIRST INTERIM FEE APPLICATION OF ERNST & YOUNG LLP AS ACCOUNTING
AND TAX CONSULTANTS FOR THE DEBTORS FOR THE PERIOD NOVEMBER 10,
2008 THROUGH JANUARY 31, 2009**

Ernst & Young LLP (the “Applicant” or “E&Y”), as Accounting and Tax Consultants to the Debtors, respectfully represents:

INTRODUCTION

1. This is the Applicant’s first interim application (the “Application”) for allowance and payment of compensation for professional services and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the Guidelines for Fee Applications for Professionals in the Eastern District of Virginia Bankruptcy Cases (the “Guidelines”), and the Order under Bankruptcy Code Sections 105(a) and 331 Establishing Procedures for Interim Compensation, entered December 9, 2008 (Docket No. 830) (the “Interim Compensation Order,” and collectively, the “Applicable Guidelines and Orders”).

² The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), Prahs, Inc.(n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

2. This Application requests compensation for accounting and tax consulting services (the “Services”) rendered by the Applicant on behalf of the Debtors during the period November 10, 2008 through January 31, 2009 (the “Compensation Period”) and reimbursement of actual and necessary expenses incurred by (or first billed by outside vendors to) the Applicant during the Compensation Period in connection with the rendering of such Services. This Application complies with the Bankruptcy Code, the Bankruptcy Rules, the Guidelines and the Local Rules, as stated in the certification dated March 13, 2009, attached hereto as Exhibit A, made on behalf of the Applicant by Charles F. Phillips, III (the “Certification”).

3. This Application seeks the interim approval and allowance of compensation in the amount of \$717,048.99 representing the fees for the Applicant’s actual time charges for 1,391.4 hours of professional services rendered during the Compensation Period, plus reimbursement of actual and necessary expenses incurred in the amount of \$4,025.70, for a total of \$721,074.69, all as more fully set forth below. The Applicant submits that allowance and payment of these amounts are fully warranted given the actual and necessary services rendered to the Debtors by the Applicant as described in this Application.

4. In accordance with the Applicable Guidelines and Orders, the following exhibits are annexed to this Application:

- A. Exhibit A: Certification by Charles F. Phillips, III;
- B. Exhibit B: Summary of Professional Time;
- C. Exhibit C: Summary of Professional Time by Project Category;
- D. Exhibit D: Summary of Breakdown of Requested Reimbursement of Expenses and Disbursements; and
- E. Exhibit E: Detailed Description of Services Rendered.

JURISDICTION

5. This Court has subject matter jurisdiction to consider this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

6. On November 10, 2008 (the “Petition Date”), each of the Debtors filed a petition with this Court under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases.

7. On December 9, 2008, this Court entered the Interim Compensation Order, which authorizes the monthly payment of eighty percent (85%) of fees and one hundred percent (100%) of expenses to retained professionals upon submission of timely monthly fee requests to, and provided no formal objections were filed by, the Debtors and their counsel, the U.S. Trustee, and counsel for any official committee appointed in these cases (collectively, the “Notice Parties”). The Interim Compensation Order also requires the submission of periodic interim fee applications and a final fee application for approval and allowance of compensation and reimbursement of expenses, upon which any formal objections not resolved consensually will be presented to the Court.

RETENTION OF ERNST & YOUNG LLP AND MONTHLY FEE STATEMENTS

8. On November 18, 2008, the Debtors filed their Application for Order Authorizing the Employment and Retention of Ernst & Young LLP as Accounting and Tax Consultants for the Debtors and Debtors in Possession Effective as of the Petition Date (Docket No. 193). On December 12, 2008, the Debtors filed their Application to Expand the Scope of Employment and Retention of Ernst & Young LLP to Include Additional Tax Advisory Services, Effective as of November 10, 2008 (Docket No. 952),

(collectively, the “Retention Application”). The Retention Application sought the Court’s authorization of the Debtors’ employment of the Applicant to perform accounting and tax consulting services in accordance with the terms of two engagement letters: (a) one engagement letter dated November 10, 2008 for tax services (the “Tax Services Agreement”), and (b) one engagement letter for additional tax advisory services (the “Additional Tax Services Agreement”, and together with the Tax Services Agreement, the “Engagement Letters”). The Engagement Letters set forth, among other matters, the scope of the Services and the terms of compensation for fees and expenses.

9. As set forth in further detail in the Engagement Letters, E&Y LLP agreed to provide certain audit and tax services to the Debtors, including the following:³

Services under the Tax Services Agreement (the “Tax Services”):

On-Call SOW3

- Provision of assistance to the Company's tax department for routine small projects when such projects are not covered in a separate SOW to the Agreement.
- Assistance with tax issues, assistance with transactional issues, or assistance to the Company in connection with its dealings with tax authorities.
- Specific tasks that may be involved in connection with the Services include participation in meetings and telephone calls with Company personnel, participating in meetings and telephone calls with taxing authorities and other third parties, review of transactional documentation, research of technical issues, and the preparation of technical memoranda, letters, e-mails, and other written documentation.

Tax Accounting SOW

- Deferred income tax reconciliation assistance and workpaper review.
- Book to tax reconciliation assistance and workpaper review.
- Domestic and/or foreign provision and consolidating provision assistance.
- Purchase and divestiture accounting (tax) assistance as required.

³ Any description of the terms of the Engagement Letters in this Application is subject to the actual terms set forth in the Engagement Letters.

- Other tax department administrative assistance related to year-end or quarter-end procedures.

Accounting Method SOW

- Identify which legal entities have accrued bonus accounts.
- Analyze the accrued bonus accounts to gain an understanding of the methodology currently being utilized to determine the deductible portion of the accrued bonus accounts at year end.
- Review benefit plans with the Company's tax department to determine if any portion of the bonus accrual is deductible at year end.
- Determine which legal entities are incorrectly accelerating the deduction for accrued bonuses for tax purposes.
- Consult with the Company as to the appropriate method to utilize on a go forward basis for each respective legal entity, depending on the terms of the benefit plans.
- Calculate the Section 481(a) adjustment for each legal entity.
- Prepare the Form 3115 and supporting statements.
- File the Form 3115 and supporting statements with the IRS National Office.

Section 382 SOW

- Identify ownership change(s) that have occurred during the quarterly update periods ending November 30, 2008 and February 28, 2009 (the "Analysis Period").
- Prepare supporting technical memorandum upon conclusion of the Analysis Period and documentation for owner shift analysis.

IRS Controversy SOW

- Work with appropriate Company personnel in developing an understanding of the issues related to ongoing IRS activity.
- Contact the United States National Taxpayer's Advocate Office to discuss prior and current Internal Revenue Service activities that has generated a hardship, prepare the Form 911 and gather all relevant information to allow the Advocate to understand the nature of the hardship, meet with the advocate on behalf of the Company or with Company personnel to discuss the submission, and address any concerns or questions raised by the Advocate Office.
- Provide advice on the use of Alternative Dispute Resolution ("ADR") programs, where the examination team retains jurisdiction, such as early referral and Fast Track Settlement.

- Contact the local Collection Office to request an extension on delaying collection due process activities until meetings are concluded with the National Advocate Office. Engage the National Advocate Office as needed to maintain the stay on collection activities.
- Maintain ongoing communications with the Company. We will not respond to any IRS inquiries prior to your review and consent to our responses.

Puerto Rico Transfer Pricing SOW

- Assist Circuit City in establishing a transfer pricing policy and approach for the inter-company transactions between Puerto Rico LLC and Circuit City.
- Provide tax consulting services as needed regarding Puerto Rican and U.S. tax matters in connection with the establishment and operations of Puerto Rico LLC.

Puerto Rico Tax Compliance SOW

- Corporate Income Tax Return, Form 480.20, for the short period ending February 28, 2008.
- Estimated Declaration, Form 480-E, for the fiscal year ending February 28, 2008.
- 2007 LLC Annual Payment Voucher.
- 2007 Personal Property Tax Return.
- 2008-2009 Volume of Business Declaration for the Municipalities of Guaynabo and Ponce.

Restructuring SOW

- Work with Client personnel and/or agents in developing an understanding of the Client's business objectives and strategies, including understanding reorganization or restructuring alternatives the Client is evaluating that may result in a change in the equity, capitalization and/or ownership of the shares of the Client or its assets.
- Assist and advise the Client in its consideration of restructuring plans by evaluating the tax consequences of strategies to achieve the Client's objectives, including, as needed, research and analysis of Internal Revenue Code sections, treasury regulations, state tax statutes and regulations, case law and other relevant tax authorities which could be applied to business valuation and restructuring models.
- Provide tax consulting regarding the availability, limitations on the use, and preservation of tax attributes, such as net operating losses; the development and assessment of strategies to minimize the use of surviving tax attributes, and; the minimization of tax costs in connection with stock or asset sales, if any.
- Provide documentation, as appropriate or necessary, of tax analysis, opinions, recommendations, conclusions and correspondence for any proposed restructuring alternative or other tax matter described above.

- To the extent that the Client necessary, provide the Client with a copy of the facts and assumptions (collectively, the “Facts”) upon which the Study is to be based. Completion of the Study will require that the Client review the Facts and provide written approval that EY may rely on the Facts in reaching its conclusions. EY will not independently verify the accuracy or completeness of the Facts, but will rely upon the written approval of the Client that the Facts may form the basis of the Study. Inaccuracy of the Facts may materially impact the conclusions.

Services under the Additional Tax Services Agreement (the “Additional Tax Services”):

- Gathering and preparing tax work papers;
- Assisting with preparation of federal and/or state tax returns; and
- Researching federal and state tax issues.

10. On December 8, 2008, the Court entered a final order approving the Retention Application on a final basis, effective as of the Petition Date (Docket No. 793) (the “Retention Order”).

11. With respect to the Compensation Period, the Applicant circulated a monthly fee statement on December 16, 2008 for the period beginning on the Petition Date through November 28, 2008 requesting \$295,639.40 in fees and \$241.57 in expenses (the “November Fee Statement”) to the Notice Parties.

12. The Applicant also circulated a monthly fee statement on January 9, 2009 for the period beginning on December 1, 2008 through December 31, 2008 requesting \$218,460.34 in fees and \$2,420.45 in expenses (the “December Fee Statement”) to the Notice Parties.

13. The Applicant also distributed a monthly fee statement on February 6, 2009 for the period beginning on January 1, 2009 through January 30, 2009 requesting \$202,949.25 in fees and \$1,363.68 in expenses (the “January Fee Statement”, and together with the November Fee Statement and the December Fee Statement, the “Monthly Fee Statements”) to the Notice Parties.

14. No party has filed an objection to the Applicant’s Monthly Fee Statements, and neither the Applicant nor counsel for the Applicant has received any objections to the Monthly Fee Statements.

15. Because no objection was filed to the Monthly Fee Statements, the Debtors have paid the Applicant \$251,535.06, representing eighty-five percent (85%) of the fees for professional services and

one hundred percent (100%) of the expenses invoiced under the November Fee Statement, as of the hearing on this Application.

16. No agreement or understanding exists between the Applicant and any other person for the sharing of compensation received from services rendered or in connection with Debtors' chapter 11 cases, nor shall the Applicant share or agree to share the compensation paid or allowed from Debtors' estates for such services with any other person.

SUMMARY OF SERVICES RENDERED

17. During the Compensation Period, the Applicant provided accounting services (the "Accounting Services") and tax consulting services (the "Tax Consulting Services") under a number of different discrete projects. The Services fall under the project categories of Accounting Method Change, Asset Basis Analysis, Bankruptcy Model Preparation, Bankruptcy Process/Status Updates, IRS Controversy Assistance, Intercompany Accounts Analysis, International/APB 23 Provision Issues, State and Local Tax Advice and Consultation, Section 382 Analysis, Stock Basis Analysis, Tax Return/Loan Staff Assistance, Transaction Cost Analysis, Travel, Workplan/Information Requests and Affidavit/Engagement Letter/Monthly Fee Application/Other matters.

18. The attached Exhibit B sets forth the names, titles, hourly rates (for projects not billed on fixed fee arrangement), and the number of hours billed by all partners, principals, executive directors, senior managers, managers, seniors and staff of the Applicant who rendered Services to the Debtors during the Compensation Period. The hourly rates comply with the terms of the Engagement Letters and Retention Order, reflect the normal hourly rates for professional services charged by each partner, principal, manager and auditor of the Applicant for this type of work, and are consistent with rates typically charged by other comparable firms for this type of work.

19. Attached hereto as Exhibit C is a schedule specifying the amount of fees, separated by each project category.

20. Attached hereto as Exhibit D are contemporaneously maintained records of the expenses for which the Applicant is seeking reimbursement.

21. E&Y's professionals have maintained contemporaneous time records which indicate the time that each professional spent working on a particular matter and the nature of the work performed. Copies of these time records are annexed to this Application as Exhibit E.

(1) Accounting Method Change - The Accounting Method Change project consisted of assisting the Company with a previously filed application for change in accounting method related to accrued bonuses. This work included responding to questions from the Company and communicating with the Internal Revenue Service regarding the project. In connection with the foregoing services, E&Y's professionals expended a total of 5.9 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$3,550.33.

(2) Asset Basis Analysis - involved assisting the Company with calculating a reasonable estimate of the tax basis of the Company's assets for Circuit City Stores, Inc. and Circuit City Stores West Coast, Inc. for the purpose of determining the potential tax impact of a sale of the Company's assets in connection with the bankruptcy. The work consisted of gathering financial data from the Company including previously filed tax returns and associated work papers, analyzing the impact of tax adjustments to determine their impact on basis, and constructing a model to summarize the data. In connection with the foregoing services, E&Y's professionals expended a total of 208.0 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$117,743.50.

(3) Bankruptcy Model Preparation - The Bankruptcy Model project consisted of meeting with Company personnel, gathering required data, and constructing a financial model to be able to determine the impact of various bankruptcy restructuring plans on the Company's tax attributes (including net operating losses, credit carryovers, asset basis, etc.). In connection with the foregoing services,

E&Y's professionals expended a total of 78.3 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$41,973.40.

(4) Bankruptcy Process/Status Updates - consisted of regular communication and correspondence with the Company including telephone calls, emails, reviews of public filings, etc. related to the status and timing of bankruptcy related activities needed to assist the Company address tax matters that arose in connection with the bankruptcy. In connection with the foregoing services, E&Y's professionals expended a total of 43.7 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$26,864.95.

(5) IRS Controversy Assistance - consisted of phone conversations with Company management as well as with Internal Revenue Service ("IRS") officials related to ongoing IRS audits and pending refund claims. In connection with the foregoing services, E&Y's professionals expended a total of 12.0 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$8,509.20.

(6) Intercompany Account Analysis - consisted of beginning the review of the Company's intercompany transactions and intercompany accounting to determine the potential tax treatment of the intercompany accounts in terms of their impact on stock or asset basis – see separate descriptions herein pertaining to the asset and stock basis analyses. In connection with the foregoing services, E&Y's professionals expended a total of 5.0 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$3,062.50.

(7) International Issues/APB 23 Provision Issues analysis consisted of consultation and review of Company prepared tax calculations associated with the Canadian operations including the impact of intercompany debt on the Company's ability to defer income inclusion in the U.S. Our assistance also included various consultations pertaining to the proposed sale of the Canadian assets to the Stalking Horse Buyer including the structuring alternatives pertaining to such sale and the impacts on

withholding and other taxes. In connection with the foregoing services, E&Y's professionals expended a total of 64.3 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$38,789.80.

(8) State and Local Tax Advice and Consultation - A variety of State and Local Tax Advice and Consultation was provided to the Company including assisting the Company in working with its legal counsel to prepare various motions in bankruptcy pertaining to state and local taxes and addressing with the Company the state and local tax claims process and the procedures that should be established pertaining to pre-petition and post-petition tax claims, returns, and payments. In connection with the foregoing services, E&Y's professionals expended a total of 258.3 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$143,270.26.

(9) Section 382 Analysis consisted of a detailed and ongoing review of common stock transactions to determine if a change in control of the Company occurred as defined in Section 382 of the Internal Revenue Code of 1986 as amended. If a change in control occurred under Section 382, the Company's ability to utilize tax net operating losses would be severely limited. The Section 382 Analysis also included working with the Company's legal counsel to review various proposed Stipulations and Trading Orders, particularly pertaining to the purchases of the Company's common Stock by Salinas. In connection with the foregoing services, E&Y's professionals expended a total of 160.9 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$87,869.95.

(10) Stock Basis Analysis involved assisting the Company to calculate the tax basis of the Company's stock by legal entity as of November 10, 2008 for the purpose of determining the potential tax impact of a stock or asset sale pursuant to the bankruptcy as well as to begin the process of building the Bankruptcy Model so that the impact of various structuring alternatives on the Company's tax attributes

could be determined. The Stock Basis Analysis consisted of gathering financial data from the Company including previously filed tax returns and associated work papers, analyzing the impact of tax adjustments to determine their impact on stock basis, and constructing a model to summarize the data. In connection with the foregoing services, E&Y's professionals expended a total of 169.0 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$83,613.25.

(11) Tax Return/Loan Staff Assistance consisted primarily of assisting the Company to prepare numerous amended state income tax returns. The amended state tax returns were required to be filed as a result of the settlement of certain IRS examinations, which resulted in changes to the Company's taxable income in such jurisdictions. In connection with the foregoing services, E&Y's professionals expended a total of 157.50 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$33,517.75.

(12) Transaction Cost Analysis consisted of consultations pertaining to the tax treatment of various bankruptcy related costs. In connection with the foregoing services, E&Y's professionals expended a total of 6.2 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$4,198.60.

(13) Travel consists of time incurred by E&Y professionals to travel to the Company's offices to perform work on the various projects. In connection with the foregoing services, E&Y's professionals expended a total of 76.3 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$40,964.00.

(14) Workplan/Information Requests relates to preparing a detailed workplan to plan and manage the various tax specific bankruptcy tasks as well as preparing detailed requests of information needed from the Company to perform the various projects detailed above. In connection with the

foregoing services, E&Y's professionals expended a total of 48.8 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$28,705.95.

(15) Affidavit/Engagement Letter/Monthly Fee Application/Other Administrative matters consists of time spent relating to the organization and execution of the required bankruptcy retention process, including preparing and reviewing documents required for inclusion within the retention affidavit (including drafting engagement letters), discussions with internal and external legal counsel regarding filing requirements under the Applicable Guidelines and Orders, drafting and filing the completed retention affidavit in accordance with the Applicable Guidelines and Orders, and collecting billing information and preparing/distributing the Monthly Fee Statements. E&Y is not seeking reimbursement for the time spent by E&Y's in-house counsel nor fees paid by E&Y to its external bankruptcy counsel in connection with its retention or billing in these chapter 11 cases. In connection with the foregoing services, E&Y's professionals expended a total of 97.2 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$54,415.55.

22. E&Y has endeavored to reduce fees by assigning work to professionals with lower hourly rates when appropriate. Upon information and belief, the Services provided by the Applicant were not duplicative in any manner with the services performed by other professionals retained by the Debtors.

23. All Services rendered by E&Y for the Debtors during the Compensation Period were performed in connection with the representation of the Debtors in these Chapter 11 Cases.

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

24. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330(a)(3) further provides that in determining the amount of reasonable compensation to be awarded,

[T]he court shall consider the nature and extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title; and
- (E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

25. Pursuant to Barber v. Kimbrell's, Inc., 577 F.2d 216 (4th Cir.), cert. denied, 439 U.S. 934 (1978), the Fourth Circuit held that courts must consider and discuss the twelve factors set forth in Johnson v. Georgia Highway Express, 488 F.2d 714 (5th Cir. 1974), to determine a reasonable fee.

Factors to be considered include:

- A. The time and labor required;
- B. The novelty and difficult of the questions presented;
- C. The skill required to perform the services properly;
- D. The preclusion from other employment by the professional due to acceptance of the case;
- E. The customary fee for similar work in the community;
- F. Whether the fee is fixed or contingent;
- G. The time limitations imposed by the client or circumstances;
- H. The amount involved and results obtained;
- I. The experience, reputation and ability of the professionals;
- J. The undesirability of the case;
- K. The nature and length of the professional relationship with the client; and
- L. Awards in similar cases.

Barber, 577 F.2d at 226 n. 28.

26. Based on the standards set forth in section 330 of the Bankruptcy Code and Barber, the Applicant believes that the fair and reasonable value of its services rendered during the Compensation Period is the amount of \$717,048.99, plus expenses of \$4,025.70.

A. Time, Nature and Extent of Services Rendered, Results Obtained and Other Related Factors

27. The foregoing summary, together with the Exhibits annexed hereto, detail the time, nature and extent of the professional services E&Y rendered for the benefit of the Debtors during the Compensation Period. The total number of hours expended, 1,391.4, reveals the time devoted to the Debtors' chapter 11 cases on a wide spectrum of issues which have arisen in these cases during the Compensation Period.

B. Novelty and Difficulty of Issues Presented

28. The issues which have arisen in these cases during the Compensation Period demanded a high level of skill and competency. E&Y spent considerable time and resources providing the Services to the Debtors.

C. Skill Requisite to Perform Services Properly

In rendering services to the Debtors, E&Y demonstrated substantial skill and expertise in the areas of financial auditing and tax, particularly with respect to chapter 11 debtors.

D. Preclusion from Other Employment Due to Acceptance of Case

E&Y's representation of the Debtors in these chapter 11 cases did not preclude it from accepting other engagements.

E. Customary Fees

29. Fees for the Accounting Services, as reflected in the Exhibits attached hereto, were based

on E&Y's hourly rates for such services discounted by 30%.

30. Fees for the Tax Services were based on E&Y hourly rates for such services discounted by 30%.

31. E&Y does not hold any retainers.

32. The Debtors believe that E&Y's compensation structure is fair and reasonable in light of industry practice, market rates both inside and outside of chapter 11 cases, E&Y's experience in reorganizations and the importance of the work to these cases.

F. Whether Fee is Fixed or Contingent

33. The amount requested is consistent with the fee which E&Y would charge its clients in other non-contingent, bankruptcy and commercial cases.

G. Time Limitations Imposed by Client or Other Circumstances

34. The circumstances in these cases occasionally imposed time constraints on E&Y due to the necessity for rapid resolution of significant issues.

H. Experience, Reputation and Ability of Professionals

35. E&Y is an established financial advisory firm and its members and associates working on these chapter 11 cases are experienced in matters of this kind and well known to bankruptcy courts throughout the nation.

I. “Undesirability” of Case

36. This case is not undesirable.

J. Nature and Length of Professional Relationship to Client

37. Since E&Y's engagement by the Debtors, E&Y has represented solely the Debtors in these cases.

K. Awards in Similar Cases

38. The amount requested by E&Y is reasonable in terms of awards in cases of similar magnitude and complexity. The compensation which E&Y requests comports with the mandate of the Bankruptcy Code, which directs that services be evaluated in light of comparable services performed in non-bankruptcy cases in the community. The total fee requested by E&Y, \$717,048.99, reflects an average hourly rate of \$515.34 for 1,391.4 total hours of service. Considering the complexity of the issues addressed during the Compensation Period, this rate is entirely appropriate. The costs which E&Y seeks reimbursement of were necessarily incurred as a result of this engagement. Therefore, such costs are not implicit in E&Y's hourly rates.

WHEREFORE, E&Y respectfully requests the Court to enter an order (i) awarding E&Y the sum of \$717,048.99, as interim compensation for services rendered and \$4,025.70 as interim reimbursement for actual and necessary expenses incurred during the course of the Compensation Period; (ii) authorizing and directing the Debtors to pay E&Y the sum of \$469,539.63 (comprised of \$107,557.34 representing the 15% holdback from the Monthly Fee Statements, \$188,111.74 representing amounts not paid from the December Monthly Fee Statement and \$173,870.55 representing amounts not paid from the January Monthly Fee Statement); and (iii) granting such other and further relief as the Court deems appropriate.

Dated: March 17, 2009
Richmond, Virginia

/s/ Charles F. Phillips, III
ERNST & YOUNG LLP
Charles F. Phillips, III
Partner

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM, LLP
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Counsel for Debtors
and Debtors in Possession

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In re:)
)
CIRCUIT CITY STORES, INC., et. al.,¹) Case No 08-35653 (KRH)
)
Debtors.) Jointly Administered

CERTIFICATION BY CHARLES F. PHILLIPS, III

I have been designated by Ernst & Young LLP (“E&Y” or the “Applicant”) as the professional with responsibility in these cases for compliance with the “Guidelines for Fee Applications for Professionals in the Eastern District of Virginia in Bankruptcy Cases” (the “Guidelines”).

I have read the Applicant's application for compensation and reimbursement of expenses (the “Application”). The Application complies with the Guidelines, and the fees and expenses sought fall within the Guidelines, except as specifically noted in this certification and described in the application.

The fees and expenses sought are billed at rates in accordance with practices customarily employed by the Applicant and generally accepted by the Applicant's clients.

In seeking reimbursement for the expenditures described on Exhibit D to the Application,

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), Prahs, Inc.(n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

the Applicant is seeking reimbursement only for the actual expenditure and has not marked up the actual cost to provide a profit or to recover the amortized cost of investment in staff time or equipment or capital outlay (except to the extent that the Applicant has elected to charge for in-house photocopies and outgoing facsimile transmissions at the maximum rates permitted by the Guidelines).

In seeking reimbursement for any service provided by a third party, the Applicant is seeking reimbursement only for the amount actually paid by the Applicant to the third party.

By this certification, the Applicant does not waive or release any rights or entitlements it has under the order of this Court, entered December 8, 2008, approving the Applicant's retention by the Debtors effective to the Petition Date, pursuant to the terms of the Engagement Letters between the Applicant and the Debtors attached as exhibits to the Debtors' application to employ and retain E&Y.

I declare under penalty of perjury that the foregoing is true and correct.

Executed, this 13 day of March, 2009 at Richmond, Virginia.

By:


Name: Charles F. Phillips, III
Title: Partner

Exhibit B
Summary of Fees by Individual Professional

Professional	Title	Hourly		Fees
		Rate	Hours	
Bishop,Jodi B US011561908	Manager	469.00	2.20	1,031.80
Blank,Jacob M (US010964969)	Partner	766.50	25.50	19,545.75
Blatzer,Julia Gibbs US012365034	Manager	469.00	26.70	12,522.30
Blatzer,Julia Gibbs US012365034	Manager	515.90	2.00	1,031.80
Bottieri,Crystal M. (US012657235)	Senior	399.00	31.70	12,648.30
Bowes,Clinton M. (US011103649)	Partner	686.00	2.00	1,372.00
Burgos,Erik John (US011660162)	Senior Manager	612.50	75.00	45,937.50
Cassier,Michel Pierre (US012637251)	Senior Manager	567.00	7.50	4,252.50
Danowitz,Steven M (US011409138)	Partner	679.00	0.50	339.50
De Jong,Daniel (US012208919)	Manager	469.00	3.60	1,688.40
Eastwood,Deane R (US011090531)	Partner	665.00	1.30	864.50
Feehan,Joseph R. (US012053237)	Senior Manager	612.50	7.40	4,532.50
Flagg,Nancy A. (US011940912)	Senior Manager	612.50	92.80	56,840.00
Golightly,Kim O US011370353	Partner	717.50	0.50	358.75
Hassell,William Poage US012766692	Partner	630.00	0.50	315.00
Howe,Christopher Brian US012297251	Senior Manager	612.50	6.00	3,675.00
Huck,Martin Todd (US012471611)	Senior Manager	612.50	1.50	918.75
Iheme,Natasha Mckela Henry Chinaka US011963259	Senior	399.00	0.50	199.50
Kay,Sharon Absheer US011685502	Partner	785.40	0.50	392.70
Kosovich,Kimberly Ann (US012419754)	Senior	420.00	0.90	378.00
Machlan,David H. US011299442	Senior Manager	567.00	1.30	737.10
Malman,Jared Lee (US012558754)	Senior	399.00	95.50	38,104.50
Messner,Karen S. US011996422	Manager	627.20	0.90	564.48
Meyerer,Thomas H (US011036165)	Executive Director	709.10	1.70	1,205.47
Mirsky,Ira B. (US011039123)	Senior Manager	688.80	2.30	1,584.24
More,Vrushali (US012669303)	Staff	206.50	1.00	206.50
O'Connor,Colleen M US012012269	Senior Manager	688.80	0.50	344.40
Oleszkiewicz,Rebecca E. Kennedy US012272150	Staff	399.00	6.90	2,753.10
Panchapakesan,Jayanthi (US012613071)	Staff	105.00	2.50	262.50
Payne,Meredith Ann US012477609	Senior	399.00	7.40	2,952.60
Phillips,Charles F (US012001428)	Partner	665.00	16.30	10,839.50
Purdy,Bart Steven (US012650009)	Senior	308.00	0.50	154.00
Rife,Daniel Mark (US012003959)	Manager	542.50	43.90	23,815.75
Sargent,Amy Johannah (US012292473)	Executive Director	686.00	1.80	1,234.80
Shiffrin,Stephen B (US012148808)	Senior Manager	567.00	1.00	567.00
Singleton,Henry V. (US012608967)	Executive Director	709.10	12.50	8,863.75
Stanley,Brad W. (US012354198)	Staff	206.50	158.30	32,688.95
Tegel,Clifford N (US011689431)	Senior Manager	567.00	30.70	17,406.90
Torres,Lidibeth US011433022	Manager	455.00	4.00	1,820.00
Vaughn,Scott D. (US012004058)	Partner	675.50	195.40	131,992.70
West JR,Thomas C (US012647137)	Senior Manager	612.50	231.00	141,487.50
Wilson,Jonathan B (US012003115)	Senior Manager	567.00	68.30	38,726.10
Wilson,Jonathan B (US012003115)	Senior Manager	623.70	11.00	6,860.70
Winston,Michael Paul (US012353477)	Senior	399.00	208.10	83,031.90
Totals		1,391.40		717,048.99

Exhibit C
Schedule of Fees by Project Category

Project Category	Nov-08	Dec-08	Jan-09	Total Fees
1) Accounting Method Change	2,082.50	716.38	751.45	3,550.33
2) Asset Basis Analysis	3,045.70	3,923.50	110,774.30	117,743.50
3) Bankruptcy Model Preparation	26,756.45	12,776.40	2,440.55	41,973.40
4) Bankruptcy Process/Status Update	7,176.05	15,038.45	4,650.45	26,864.95
5) IRS Controversy Assistance	6,027.35	709.10	1,772.75	8,509.20
6) Intercompany Account Analysis	2,572.50	490.00	-	3,062.50
7) International Issues/APB 23 Provision Issues	-	33,471.55	5,318.25	38,789.80
8) State and Local Tax Advice and Consultation	53,729.90	53,946.06	35,594.30	143,270.26
9) Section 382 Analysis	54,671.40	25,875.85	7,322.70	87,869.95
10) Stock Basis Analysis	52,560.20	25,222.75	5,830.30	83,613.25
11) Tax Return/Loan Staff Assistance	6,507.55	26,328.75	681.45	33,517.75
12) Transaction Cost Analysis	-	4,198.60	-	4,198.60
13) Travel	17,314.15	4,820.55	18,829.30	40,964.00
14) Workplan/ Information Requests Affadavit/Engagement Letter/Monthly Fee	28,705.95	-	-	28,705.95
15) Application/Other Administrative Matters	34,489.70	10,942.40	8,983.45	54,415.55
Total fees	295,639.40	218,460.34	202,949.25	717,048.99

Exhibit D
Schedule of Expenses

Emp/Vendor	Title	Descr	Incur Dt	Expenses
Singleton,Henry V. US012608967	Executive Director	Tolls: Circuit City/IRS Meeting\\North Wales PA to Wash DC	10-Nov-08	6.75
Singleton,Henry V. US012608967	Executive Director	Mileage: Circuit City/IRS Meeting\\North Wales PA to Wash DC	10-Nov-08	98.28
		Mileage: to and from Richmond to attend meetings at Circuit City re: 382; Basis, etc.\\Home to Meeting and back		
Vaughn,Scott D. US012004117	Senior	Lunch: Lunch with Gail / Kathy from CC to discuss various BR issues	19-Nov-08	128.70
Vaughn,Scott D. US012004142	Senior	to and from Richmond to attend meetings at CC with CFO; et. al. re: 382; stock basis, etc.\\Home to Meeting and back	21-Nov-08	7.84
Vaughn,Scott D. (US012004058)	Partner		01-Dec-2008	128.70
Malman,Jared Lee (US012558754)		Tom West, Meredith Payne and I traveled to Richmond, VA to review client's historical tax returns and have discussions with Management pertaining to CC's Bankruptcy filing. \\From Arlington, VA to Richmond, VA	03-Dec-2008	112.32
	Senior			
Malman,Jared Lee (US012558754)	Senior	Travel and lodging for trips to Richmond	03-Dec-2008	151.08
Payne,Meredith Ann US012477609	Senior	Travel and lodging for trips to Richmond	03-Dec-2008	170.23
Rife,Daniel Mark (US012003959)	Manager	Travel and lodging for trips to Richmond	03-Dec-2008	40.00
West JR,Thomas C (US012647137)	Snr. Manager	Travel and lodging for trips to Richmond	03-Dec-2008	940.96
Winston,Michael Paul (US012353477)	Senior	Travel and lodging for trips to Richmond	03-Dec-2008	877.16
Winston,Michael Paul (US012353477)	Senior-Grade 1	Circuit City Bankruptcy TT / One-way mileage to client less normal commute (134 - 26 = 108).\\Home to Client	06-Jan-2009	59.40
Winston,Michael Paul (US012353477)	Senior-Grade 1	Circuit City Bankruptcy TT / Dinner.	06-Jan-2009	12.35
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	Asset basis project\\Home to Richmond	06-Jan-2009	61.60
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	Asset basis project - Client requested travel and meeting - out - of -town dinner for Tom West - CASH	07-Jan-2009	6.67
Winston,Michael Paul (US012353477)	Senior-Grade 1	Circuit City Bankruptcy TT / Dinner	07-Jan-2009	17.00
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	Asset basis project - meeting to discuss asset basis model - Tom West and Mike Winston	08-Jan-2009	15.89
Winston,Michael Paul (US012353477)	Senior-Grade 1	Circuit City Bankruptcy TT / 3 night stay at hotel (\$120.91 including taxes per night)	09-Jan-2009	362.73
Winston,Michael Paul (US012353477)	Senior-Grade 1	Circuit City Bankruptcy TT / One-way mileage less normal commute (134 - 26 = 108)\\Client to Home	09-Jan-2009	59.40
Winston,Michael Paul (US012353477)	Senior-Grade 1	Circuit City Bankruptcy TT / Tip for hotel housekeeping (\$2 per day @ 3 nights)	09-Jan-2009	6.00
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	Asset basis project	09-Jan-2009	362.73
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	Asset basis project\\Richmond to home	09-Jan-2009	61.60
Winston,Michael Paul (US012353477)	Senior-Grade 1	Circuit City Bankruptcy TT / Roundtrip mileage less normal commute (134 - 26 = 108 one-way)\\Client to Home	12-Jan-2009	118.80
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	To and from Richmond to work at Circuit City to review Asset Basis calculation with CC team and EY team\\Home to Meeting and back	12-Jan-2009	114.40
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Blackberry charges 12/8-1/09\\0	16-Jan-2009	44.67
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Cell Phone charges - 12/08 - 1/09\\15	16-Jan-2009	60.44
Total				4,025.70

Exhibit E
Chronological Detail of Services Rendered

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Malman,Jared Lee US012558754	Senior	Sent out emails to all Global Coordinating Partners ("GCPs") that were surveyed in connection with Circuit City's bankruptcy filing to determine if a potential conflict may exist that would prevent EY from being engaged by Circuit City for bankruptcy related tax work. Corresponded with GCPs from approximately 60 clients – this included sending out multiple emails, having discussions via telephone and sending out surveys to certain GCPs.	10-Nov-08	399	1.7	678.30 Affidavit	
Malman,Jared Lee US012558754	Senior	Reviewed surveys and discussed with BI completed by GCPs for various clients.	10-Nov-08	399	3.5	1396.50 Affidavit	
Malman,Jared Lee US012558754	Senior	Reviewed & updated E&Y prepared spreadsheet to help keep track of all GCPs we needed to get surveyed and which ones completed surveys showing no conflict.	10-Nov-08	399	2.3	917.70 Affidavit	
Malman,Jared Lee US012558754	Senior	client relationship analysis for purposes of BK engagement for affidavit purposes	10-Nov-08	399	1.3	518.70 Affidavit	
Payne,Meredith Ann US012477609	Senior	Discussions with client & IRS re: pending IRS refund.	10-Nov-08	399	0.8	319.20 Affidavit	
Singleton,Harry V. US012608967	Executive Director		10-Nov-08	709.1	3	2127.30 Controversy	
Vaughn,Scott D. US012004058	Partner	Hrs: Various e-mails, etc. re: conflict; other affidavit items for CC	10-Nov-08	675.5	4.5	3039.75 Affidavit	
Vaughn,Scott D. US012004059	Partner	Hrs: CC Update call at 5:30 to discuss conflict check progress	10-Nov-08	675.5	0.5	337.75 Affidavit	
West JR,Thomas C US012647138	Snr. Manager	Hrs: CC - EY connections process - processing conflicts checks and recording process in EY matrix, discussions with S Vaughn, JMalman, BEnglis, and MHoebach	10-Nov-08	612.5	2.5	1531.25 Affidavit	
Wilson,Jonathan B US012003115	Snr. Manager	Preparation of initial draft of the <\$10k general consulting engagement letter which incorporated bankruptcy specific legal language.	10-Nov-08	567	1	567.00 Preparation of TSA/SOWs	
Wilson,Jonathan B US012003115	Snr. Manager	Preparation of initial draft of the accounting method change engagement letter which incorporated bankruptcy specific legal language.	10-Nov-08	567	1	567.00 Preparation of TSA/SOWs	
Wilson,Jonathan B US012003115	Snr. Manager	Preparation of initial draft of the FAS109/tax accounting engagement letter which incorporated bankruptcy specific legal language.	10-Nov-08	567	1	567.00 Preparation of TSA/SOWs	
Wilson,Jonathan B US012003115	Snr. Manager	Preparation of initial draft of the IRS controversy engagement letter which incorporated bankruptcy specific legal language.	10-Nov-08	567	1	567.00 Preparation of TSA/SOWs	
Wilson,Jonathan B US012003115	Snr. Manager	Preparation and revision of the Puerto Rico tax compliance engagement letter which incorporated bankruptcy specific legal language.	10-Nov-08	567	1	567.00 Preparation of TSA/SOWs	
Wilson,Jonathan B US012003115	Snr. Manager	Preparation and revision of the Puerto Rico tax compliance engagement letter which incorporated bankruptcy specific legal language.	10-Nov-08	567	1	567.00 Preparation of TSA/SOWs	
Wilson,Jonathan B US012003115	Snr. Manager	Preparation and revision of the SALT bankruptcy engagement letter based on review notes by and discussions with Marg Hosbach, Shea Owens and Dale Weaver.	10-Nov-08	567	1	567.00 Preparation of TSA/SOWs	
Wilson,Jonathan B US012003116	Snr. Manager	Preparation of initial draft of bankruptcy/restructuring engagement letter which incorporated bankruptcy specific legal language	10-Nov-08	567	1	567.00 Preparation of TSA/SOWs	
Blank,Jacob M US010964969	Partner	Hrs: Circuit City - Call w/client & scott Vaughn. Call with respect to bankruptcy process, tax claims management, putting tax data together for creditors and advisors, COD, impact of automatic stay on tax payable, intercompany accts, 382 etc.	11-Nov-08	766.5	1.5	1149.75 BR Process/Status Update	
Blatzer,Julia Gibbs US012365034	Manager	Final revisions and processing of the tax service agreement and statements of work.	11-Nov-08	469	0.5	234.50 Preparation of TSA/SOWs	
Flagg,Nancy A. US011940912	Snr. Manager	Hrs: CC : call with scott Vaughn to advise on salt issues for CC and send fu documents	11-Nov-08	612.5	0.4	245.00 SALT	
Malman,Jared Lee US012558754	Senior	Worked with Beatrice Ingles on status of GCPs we heard from (and their responses) and which ones we still needed to hear from or follow-up with to confirm they were the actual GCP on the account.	11-Nov-08	399	1	399.00 Affidavit	
Malman,Jared Lee US012558754	Senior	Sent out emails to GCPs on clients that had not yet confirmed that no conflict existed that would prevent EY from being engaged by Circuit City for bankruptcy related tax work	11-Nov-08	399	1.1	438.90 Affidavit	
Malman,Jared Lee US012558754	Senior	Corresponded with GCPs from approximately 35 clients – this included sending out multiple emails, having discussions via telephone, sending out surveys to certain GCPs and reaching out to assistants and coworkers to track down certain GCPs.	11-Nov-08	399	3.1	1236.90 Affidavit	
Malman,Jared Lee US012558754	Senior	Reviewed completed surveys and discussed with BI by GCPs for various clients.	11-Nov-08	399	2	798.00 Affidavit	
Malman,Jared Lee US012558754	Senior	Drafted Survey Statistic Reports indicating status of current responses from GCPs, which included those accounts for which GCP was former GCP and where we needed to follow-up with new GCP	11-Nov-08	399	1	399.00 Affidavit	
Malman,Jared Lee US012558754	Senior	Sent out surveys to GCPs that could either not locate survey or had not received one yet	11-Nov-08	399	0.6	239.40 Affidavit	
Malman,Jared Lee US012558754	Senior	Reviewed & updated E&Y prepared spreadsheet to help keep track of all GCPs we needed to get surveyed and which ones completed surveys showing no conflict	11-Nov-08	399	1.1	438.90 Affidavit	
Vaughn,Scott D. US012004060	Partner	Hrs: Call with Jeff M; Gall R; Jake, Chlp; others to discuss various issues in BR including SOP for ongoing taxes; expectations for Info; etc.	11-Nov-08	675.5	2	1351.00 BR Process/Status Update	
Vaughn,Scott D. US012004061	Partner	Hrs: Call with Nancy Flagg to discuss CC SALT claims procedures, etc. - get her on team; explain issues to date	11-Nov-08	675.5	0.5	337.75 SALT	
Vaughn,Scott D. US012004062	Partner	Hrs: Discuss Connection Check status with Jared then Beatrice in evening	11-Nov-08	675.5	1	675.50 Affidavit	
Vaughn,Scott D. US012004063	Partner	Hrs: Review revise CC Sows	11-Nov-08	675.5	0.5	337.75 Preparation of TSA/SOWs	
Vaughn,Scott D. US012004064	Partner	Hrs: HP Conflict Call	11-Nov-08	675.5	0.5	337.75 Affidavit	
Vaughn,Scott D. US012004065	Partner	Hrs: Conflict / Affidavit - review CC Open Item status w/ Malman - e-mail to team - call with Tom re: same	11-Nov-08	675.5	1	675.50 Affidavit	
Vaughn,Scott D. US012004066	Partner	Hrs: Call with Dragich of Foley to discuss Affidavit	11-Nov-08	675.5	0.5	337.75 Affidavit	
Vaughn,Scott D. US012004067	Partner	Hrs: Discuss various conflict / other affidavit issues with Malman; Ingles; review / respond to various e-mails in A.M. re same	11-Nov-08	675.5	2.5	1688.75 Affidavit	
Vaughn,Scott D. US012004068	Partner	Hrs: Call with Michelle from Skadden to discuss SALT / Other Qs - line up broader call for W	11-Nov-08	675.5	0.5	337.75 SALT	
West JR,Thomas C US012647139	Snr. Manager	Hrs: CC - EY connections process - processing conflicts checks and recording process in EY matrix, discussions with S Vaughn, JMalman, BEnglis, and MHoebach	11-Nov-08	612.5	1	612.50 Affidavit	

Exhibit E
Chronological Detail of Services Rendered

Emp/Vendor	Category	Title	Desc	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Wilson,Jonathan B US012003116	Snr. Manager		Revisions to the <\$10k general consulting engagement letter based on review notes by and discussions with Marg Hosbach, Shea Owens and Dale Weaver.	11-Nov-08	567	1	567.00 Preparation of TSA/SOWs	
Wilson,Jonathan B US012003116	Snr. Manager		Revisions to the accounting method change engagement letter based on review notes by and discussions with Marg Hosbach, Shea Owens and Dale Weaver.	11-Nov-08	567	1	567.00 Preparation of TSA/SOWs	
Wilson,Jonathan B US012003116	Snr. Manager		Revisions to the FAS 109/tax accounting engagement letter based on review notes by and discussions with Marg Hosbach, Shea Owens and Dale Weaver.	11-Nov-08	567	1	567.00 Preparation of TSA/SOWs	
Wilson,Jonathan B US012003116	Snr. Manager		Revisions to the IRS controversy engagement letter based on review notes by and discussions with Marg Hosbach, Shea Owens and Dale Weaver.	11-Nov-08	567	1	567.00 Preparation of TSA/SOWs	
Wilson,Jonathan B US012003116	Snr. Manager		Revision of the Puerto Rico transfer pricing engagement letter based on review notes by and discussions with Marg Hosbach, Shea Owens and Dale Weaver.	11-Nov-08	567	1	567.00 Preparation of TSA/SOWs	
Wilson,Jonathan B US012003116	Snr. Manager		Revisions to bankruptcy/restructuring engagement letter based on review notes by and discussions with Marg Hosbach, Shea Owens and Dale Weaver.	11-Nov-08	567	1	567.00 Preparation of TSA/SOWs	
Wilson,Jonathan B US012003117	Snr. Manager		Revisions to the IRS controversy engagement letter based on review notes by and discussions with Marg Hosbach, Shea Owens and Dale Weaver.	11-Nov-08	567	1	567.00 Preparation of TSA/SOWs	
Blank,Jacob M US010964969	Partner		Hrs: Circuit City - Conference call w/client and Skadden receiving orders on payment of taxes and review of trading order - Section 306 issue. - 11/25/08 - time transferred as per Scott Vaughn E&Y Virginia from <13888886> into 1436606.	12-Nov-08	766.5	1	766.50 S 382	
Flagg,Nancy A. US011940913	Snr. Manager		Hrs: CC: call with Skadden in advance of client call .4; call with client (Jeff, Jeremy, Scott) to discuss BK tax issues 2.9 Discussed with SV and BI the open GCPs we needed to have complete survey to determine if a potential conflict may exist that would prevent EY from being engaged by Circuit City for bankruptcy related tax work.	12-Nov-08	612.5	3.3	2021.25 SALT	
Malman,Jared Lee US012558754	Senior		Corresponded with GCPs from approximately 8 clients – this included trading voice mails with GCPs, sending out multiple emails, having discussions via telephone and sending out surveys to GCPs from various clients.	12-Nov-08	399	0.3	119.70 Affidavit	
Malman,Jared Lee US012558754	Senior		Reviewed completed surveys and discussed with BI by GCPs for various clients.	12-Nov-08	399	1.2	478.80 Affidavit	
Malman,Jared Lee US012558754	Senior		Reviewed and updated E&Y prepared spreadsheet to confirm that we no longer needed any GCPs to complete surveys that would indicate that no conflict existed that would prevent EY from being engaged by Circuit City for bankruptcy related tax work.	12-Nov-08	399	0.5	199.50 Affidavit	
Vaughn,Scott D. US012004069	Partner		Hrs: Reach out to few remaining open conflict checks - Lehman; Others - for CC	12-Nov-08	675.5	0.5	337.75 Affidavit	
Vaughn,Scott D. US012004070	Partner		Hrs: CC - E-mails / discussions re: Retroactive approval and fees / time	12-Nov-08	675.5	0.5	337.75 Monthly Fee Application	
Vaughn,Scott D. US012004071	Partner		Hrs: pre-call with Skadden to discuss State tax issues	12-Nov-08	675.5	0.5	337.75 SALT	
Vaughn,Scott D. US012004072	Partner		Hrs: Read the Trading Motion and Trust Fund Motion - CC	12-Nov-08	675.5	1.5	1013.25 S 382	
Vaughn,Scott D. US012004073	Partner		Hrs: Draft e-mail to HP / CC team to document conflict discussion / conclusion	12-Nov-08	675.5	0.5	337.75 Affidavit	
Vaughn,Scott D. US012004074	Partner		Hrs: CC - Call with CC and Skadden to discuss info needed ; Analysis needed; Stock ; Asset Basis; I/C; Form 906; State tax issues including ongoing Ops and Day to Day.	12-Nov-08	675.5	3	2026.50 Workplan/ IRL	
Wilson,Jonathan B US012003117	Snr. Manager		Hrs: CC: reply to scott ash email with questions and provide points for skadden input; prepetition letter template	12-Nov-08	567	1	567.00 Preparation of TSA/SOWs	
Flagg,Nancy A. US011940914	Snr. Manager		Hrs: Circuit City - October update, which included: Reading and analyzing RSS Rollforward for Oct 08 and common 1008 spreadsheets prepared and sent to EY from Circuit City (Mardi Daykin), this included common stock issuances and options; Drafted Reconciliations	13-Nov-08	612.5	1.3	796.25 SALT	
Malman,Jared Lee US012558754	Senior		Hrs: CC Working Group Info.	13-Nov-08	399	0.4	159.60 S 382	
Malman,Jared Lee US012558754	Senior		client relationship analysis for purposes of BK engagement for affidavit purposes	13-Nov-08	399	0.8	319.20 Workplan/ IRL	
Payne,Meredith Ann US012477610	Senior		Discussions with client & IRS re: pending IRS refund.	13-Nov-08	399	4.1	1635.90 Affidavit	
Singleton,Henry V. US012608967	Executive Director		Hrs: Preparation of the PR Tax Return	13-Nov-08	709.1	1	709.10 Controversy	
Torres,Lidibeth US011433022	Manager		Hrs: Call with Chip to discuss status of CC W/P - IRL efforts and Team as well as timing of going out to CC	13-Nov-08	455	4	1820.10 Tax Return	
Vaughn,Scott D. US012004075	Partner		Hrs: Call with Jeff McDonald to discuss timing of going out to CC to begin work; SOWs; timing; and other related issues	13-Nov-08	675.5	0.3	202.65 Workplan/ IRL	
Vaughn,Scott D. US012004076	Partner		Hrs: cc with Jake re: IRL / WP	13-Nov-08	675.5	1	675.50 BR Process/Status Update	
Vaughn,Scott D. US012004077	Partner		Hrs: cc with Howard Tucker re: IRL / WP then follow up call with him in pm after draft sent out	13-Nov-08	675.5	0.2	135.10 Workplan/ IRL	
Vaughn,Scott D. US012004078	Partner		Hrs: review old BR deals to find past WPs / IRLs to use as a model for the CC WP / IRL - fwd outlines to Winston	13-Nov-08	675.5	0.5	337.75 Workplan/ IRL	
Vaughn,Scott D. US012004079	Partner		Hrs: Work with Winston in my office from 10:30-12 on IRL / WP	13-Nov-08	675.5	1.5	1013.25 Workplan/ IRL	
Vaughn,Scott D. US012004080	Partner		Hrs: Work with Winston in my office from 10:30-12 on IRL / WP	13-Nov-08	675.5	1.5	1013.25 Workplan/ IRL	
Vaughn,Scott D. US012004081	Partner		Hrs: Work with Winston in the afternoon drafting; revising; modifying the WP / IRL - send to broader team for comment at 5	13-Nov-08	675.5	4	2702.00 Workplan/ IRL	
Vaughn,Scott D. US012004082	Partner		Hrs: Various e-mails with Foley / GCO re: Affidavit	13-Nov-08	675.5	0.5	337.75 Affidavit	
West JR,Thomas C US012647140	Snr. Manager		Hrs: CC - EY connections process - processing conflicts checks and recording process in EY matrix, discussions with SVaughn, JMalman, BEnglis, and MHosbach	13-Nov-08	612.5	0.5	306.25 Affidavit	
Winston,Michael Paul US012353477	Senior		Hrs: CC Draft Workplan and Information Request.	13-Nov-08	399	6.2	2473.80 Workplan/ IRL	
Blank,Jacob M US010964969	Partner		Hrs: Circuit City - 1/2 hr call internal call re: administrative procedures for case, 1 hr - review development and comment with Scott Vaughn on work plans for tax basis and model. 11/25/08 - time transferred as per Scott Vaughn E&Y Virginia from <13888886> into 1436606.	14-Nov-08	766.5	1.5	1149.75 Workplan/ IRL	
Blatzer,Julia Gibbs US012365034	Manager		Hrs: updating the contact list of the workplan.	14-Nov-08	469	2	938.00 Workplan/ IRL	
Burgos,Erik John US011660162	Snr. Manager		Hrs: VA sales tax energy savings issue.	14-Nov-08	612.5	1.7	1041.25 SALT	
Flagg,Nancy A. US011940915	Snr. Manager		Hrs: CC: call with Vaughn re: team coordination and retention .4; call with levy and michelle at skadden request to discuss roles and responsibilities .3; send VA sales tax holiday research request to Virginia team .6;	14-Nov-08	612.5	1.3	796.25 SALT	
Machlon,David H. US011299442	Snr. Manager		Hrs: 11-14: respond to question re VA sales tax holiday and whether to report tax amount absorbed by CC for same period - 1.3 hrs	14-Nov-08	567	1.3	737.10 SALT	

Exhibit E
Chronological Detail of Services Rendered

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Malmen,Jared Lee US012558754	Senior	Hrs: Sales and use tax holidays research. Hrs: Circuit City - October update, which included: Reading and analyzing RSS Rollforward for Oct 08 and common 1008 spreadsheets prepared and sent to EY from Circuit City (Mardi Daykin), this included common stock issuances and options; Drafted Reconciliations	14-Nov-08	399	0.7	279.30 SALT	
Malmen,Jared Lee US012558755	Senior	Hrs: reviewing revised IRS ruling letter and preparing memo to practice office (O'Connor) client relationship analysis for purposes of BK engagement for affidavits purposes	14-Nov-08	399	2.9	1157.10 S 382	
Messner,Karen S. US011996422	Manager	Hrs: review of October update CC outstanding stock roll forward for 382 purposes.	14-Nov-08	627.2	0.5	313.60 A/C Method Change	
Payne,Meredith Ann US012477611	Senior	Hrs: Meeting with Tom W to debrief on status of WP / IRL, etc.	14-Nov-08	399	0.5	199.50 Affidavit	
Rife,Daniel Mark US012003959	Manager	Hrs: Work on WP / IRL with Jake then Mike to obtain comments / make revisions	14-Nov-08	542.5	0.7	379.75 S 382	
Veughn,Scott D. US012004083	Partner	Hrs: Call with CC - Jeff, et. al. and Skadden to discuss Info Req Process; Kick-off Meeting on Monday; Various cut off dates re: when provisions / b6 info is needed; etc.	14-Nov-08	675.5	1	675.50 Workplan/ IRL	
Vaughn,Scott D. US012004084	Partner	Hrs: coordinate getting signed SOWs / send to Foley for inclusion in affidavits	14-Nov-08	675.5	2	1351.00 Workplan/ IRL	
Vaughn,Scott D. US012004085	Partner	Hrs: Call with Nancy re: State Questions being asked re: Claims / VA sales tax holiday, etc. - procedure and deferral to Skadden	14-Nov-08	675.5	0.5	337.75 SALT	
Vaughn,Scott D. US012004086	Partner	Hrs: CC - Call to discuss billing protocol with Foley	14-Nov-08	675.5	0.5	337.75 Monthly Fee Application	
Vaughn,Scott D. US012004087	Partner	Hrs: Call with CC - Jeff, et. al. and Skadden to discuss Info Req Process; Kick-off Meeting on Monday; Various cut off dates re: when provisions / b6 info is needed; etc.	14-Nov-08	675.5	1	675.50 Workplan/ IRL	
Vaughn,Scott D. US012004088	Partner	Hrs: final review of WP / IRL - send to CC / Skadden	14-Nov-08	675.5	0.5	337.75 Affidavit	
Vaughn,Scott D. US012004089	Partner	Hrs: Meeting with Tom; Mike and calls with Chip to discuss Workplan / IRL for Meeting with CC on Monday - prep	14-Nov-08	675.5	1	675.50 Workplan/ IRL	
Vaughn,Scott D. US012004090	Partner	Hrs: CC - Review and discuss bankruptcy workstreams, assign EY responsibilities and agree to procedures regarding stock basis of domestic subs, tax asset basis of all subs, and an approach to the foreign subs.	14-Nov-08	675.5	1.5	1013.25 Workplan/ IRL	
West JR,Thomas C US012647141	Snr. Manager	Hrs: CC - Review Draft Workplan w. S. Vaughn and T. West for Monday meeting.	14-Nov-08	612.5	5.6	3430.00 Workplan/ IRL	
Winston,Michael Paul US012353478	Senior	Hrs: CC Call with Client/Skadden/EY to discuss stock basis and other process issues.	14-Nov-08	399	0.7	279.30 Workplan/ IRL	
Winston,Michael Paul US012353479	Senior	Hrs: CC Draft Workplan and Information Request.	14-Nov-08	399	1	399.00 BR Process/Status Update	
Winston,Michael Paul US012353480	Senior	Hrs: CC: prep for CC on sight client meeting on Monday.	14-Nov-08	399	1.4	558.60 Workplan/ IRL	
Flagg,Nancy A. US011940916	Snr. Manager	Hrs: CC: travel from Milwaukee to Richmond for CC mtg on Monday morning 9AM. review CC BK documents from KCC web in route.	15-Nov-08	612.5	2.1	1286.25 SALT	
Flagg,Nancy A. US011940917	Snr. Manager	Hrs: draft prioritized list of BK Questions for Skadden review	16-Nov-08	612.5	5.2	3185.00 SALT	
Flagg,Nancy A. US011940918	Snr. Manager	Hrs: Circuit City - review method change revised IRS consent letter and emails to Dolly/Chip. Emails to client. Related Edocs and admin items.	16-Nov-08	612.5	1.7	1041.25 SALT	
Bishop,Jodi B US011561908	Manager	Hrs: Circuit City - (Conf call w/client & Skadden Re: work plan, Asset basis and stock basis study & 382, Development of model, assistance with nancy on prioritized tax questions list and discussing open areas to be addressed with CC team.	17-Nov-08	469	0.2	93.80 A/C Method Change	
Blank,Jacob M US010964969	Partner	Hrs: meeting with client in client office to kick off workplan discussion; EY attendees were mike winston, chip phillips, tom west and jake blank (by phone). CC attendees were jeff mcdonald, scott ash, jeremy ewell and gail ridgeway; michelle brunvold	17-Nov-08	766.5	2	1533.00 Workplan/ IRL	
Burgos,Erik John US011660163	Snr. Manager	Hrs: prepare list of CC to do and priorities while travelling from VA back to Milwaukee; also prepare Request for Determination draft language for sending to client	17-Nov-08	612.5	1.2	735.00 SALT	
Flagg,Nancy A. US011940919	Snr. Manager	Hrs: continuation of on sight meeting with client to discuss BK tax process and procedure questions with counsel and state and local tax issues.	17-Nov-08	612.5	2.6	1592.50 SALT	
Flagg,Nancy A. US011940920	Snr. Manager	Hrs: reviewing revised consent agreement	17-Nov-08	612.5	3.8	2327.50 SALT	
Flagg,Nancy A. US011940921	Snr. Manager	Hrs: meeting on Monday with EY tax team from Tysons to begin attribute analysis, review workplan and discussions with McDonald regarding schedules and tasks	17-Nov-08	612.5	2.9	1776.25 SALT	
Malmen,Jared Lee US012558757	Senior	Hrs: Circuit City Bankruptcy - State and Local Sales tax holidays research.	17-Nov-08	399	1.1	438.90 SALT	
O'Connor,Colleen M US012012269	Snr. Manager	Hrs: reviewing revised consent agreement	17-Nov-08	688.8	0.5	344.40 A/C Method Change	
Phillips,Charles F US012001428	Partner	Hrs: meeting on Monday with EY tax team from Tysons to begin attribute analysis, review workplan and discussions with McDonald regarding schedules and tasks	17-Nov-08	665	3.7	2460.50 Workplan/ IRL	
Singleton,Henry V. US012608967	Partner	Hrs: Communications (calls & emails) with IRS executives to follow up (2) and emails (3) to IRS executives monitoring the refund processing resulting from the IRS examination of the fiscal years 2004, 2005 and 2006 returns. Updated information was provided	17-Nov-08	709.1	1	709.10 Controversy	
West JR,Thomas C US012647142	Snr. Manager	Hrs: CC - state and local tax kickoff discussion with CC tax dept, Skadden, and McGuire Woods. Assessing categories of state issues that will need to be addressed and/or present opportunities, discussing property tax, sales and use, income, and payroll.	17-Nov-08	612.5	3.3	2021.25 SALT	
West JR,Thomas C US012647143	Snr. Manager	Hrs: CC - Workplan meeting with CC tax dept and Skadden to explain processes, agree to timetables, discuss areas of responsibility, and provide guidance on certain tax technical issues related to inside and outside stock basis	17-Nov-08	612.5	3.7	2266.25 Workplan/ IRL	
West JR,Thomas C US012647144	Snr. Manager	Hrs: Circuit City - travel to and from Richmond headquarters from DC for meetings and on site work (net of daily travel time of 1 hour)	17-Nov-08	612.5	2.7	1653.75 Travel	
Winston,Michael Paul US012353481	Senior	Hrs: CC GTAC Research Request to Open code.	17-Nov-08	399	0.2	79.80 Monthly Fee Application	
Winston,Michael Paul US012353482	Senior	Hrs: Call with SALT team, client (J. McDonald, J. Ewell, S. Ash), Skadden, and McGuire Woods to discuss SALT implications, property tax, sales/income tax issues and procedural issues.	17-Nov-08	399	3.5	1396.50 SALT	
Winston,Michael Paul US012353483	Senior	Hrs: Round-trip travel to CC Richmond Headquarters in excess of normal commute time.	17-Nov-08	399	3.8	1516.20 Travel	

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Emp/Vendor	Category	Title	Description	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Winston,Michael Paul US012353484	Senior		Hrs: Meeting with client (J. McDonald, G. Ridgeway, K. Smith) to discuss bankruptcy workplans (Overall, Stock, Asset, Intercompany) and initial information request / initial identification of significant issues (lessee, stock basis, assets, significant ir Hrs: Circuit City - review method change revised IRS consent letter and emails to Dolly/Chip. Emails to client. Related Edocs and admin items.	17-Nov-08	399	3.7	1476.30 Workplan/ IRL	
Bishop,Jodi B US011561909	Manager		Hrs: Circuit City - Call w/Scott Vaughn status of 382. New filings reviewed. Status of HBK.	18-Nov-08	469	2	938.00 A/C Method Change	
Blank,Jacob M US010964969	Partner		Circuit City - Discussed and analyzed bankruptcy tax issues and procedures with the client and debtor counsel during two conference calls to develop a roadmap for the bankruptcy tax process.	18-Nov-08	766.5	1	766.50 S 382	
Bottieri,Crystal M. US012657235	Senior		Hrs: conference call with nancy and rest of the CC team to discuss state steps in bankruptcy process.	18-Nov-08	399	3	1197.00 SALT	
Burgos,Erik John US011660164	Snr. Manager		Hrs: continuation of attorney question call with client; client, skadden and mcguire woods also attended	18-Nov-08	612.5	3.5	2143.75 SALT	
Flagg,Nancy A. US011940922	Snr. Manager		Hrs: team emails re: codes and tax impact of Mexican Investment across Dow	18-Nov-08	612.5	2.3	1408.75 SALT	
Flagg,Nancy A. US011940923	Snr. Manager		Hrs: w/ Scott Vaughn on section 382 5-percent shareholders and 13Gs	18-Nov-08	612.5	0.3	183.75 SALT	
Golightly,Kim O US011370353	Partner		Hrs: w/ Scott Vaughn on section 382 5-percent shareholders and 13Gs	18-Nov-08	717.5	0.5	358.75 S 382	
Malman,Jared Lee US012558756	Senior		Re-reviewing prior owner shift calculations to confirm prior results, certain positions taken previously that were done in order to expedite process.	18-Nov-08	399	1.4	558.60 S 382	
Malman,Jared Lee US012558756	Senior		18-Nov-08	399	1.5	598.50 S 382		
Malman,Jared Lee US012558756	Senior		Conference call with Kim Golightly, Scott, Dan to discuss methodology to apply to 13DG filers based upon PLR 200747016 to determine economic owners and upper tier ownership	18-Nov-08	399	0.5	199.50 S 382	
Malman,Jared Lee US012558756	Senior		Reviewed approximately 35 Form 3s from 3/1/04 through 11/14/08; reviewed approximately 500 Form 4s from 3/1/04 through 11/17/08 and Form 5 filed on 3/31/05	18-Nov-08	399	4	1596.00 S 382	
Malman,Jared Lee US012558756	Senior		Added detail to EY 382 transaction log (i.e., approx 700 transactions) to reflect more precise transactions for HBK Master Fund, Wattles Capital Management and Highfields Capital Management	18-Nov-08	399	3.9	1556.10 S 382	
Malman,Jared Lee US012558756	Senior		Ran EY 382 software to show current CC ownership shift as of current date (including Ricardo's transactions and 700+ detailed transactions) and created spreadsheet to show cumulative shift summary, shift as of every date in Analysis period (3/1/04 through 11/18)	18-Nov-08	399	1	399.00 S 382	
Phillips,Charles F US012001429	Partner		Hrs: vaughn update on Sec 382 re mexican investor, and brief discussion with McDonald re the same issue	18-Nov-08	665	0.6	399.00 S 382	
Rife,Daniel Mark US012003960	Manager		Hrs: Reviewing new 13D filed by Salinas and review of input	18-Nov-08	542.5	1	542.50 S 382	
Rife,Daniel Mark US012003961	Manager		Hrs: input detail contained in sch. 13D/Gs filed by Wattles, HBK and Highfields	18-Nov-08	542.5	4	2170.00 S 382	
Rife,Daniel Mark US012003962	Manager		Hrs: discussions with Scott regarding actual 382 calculations to confirm prior results and estimate future results.	18-Nov-08	542.5	2	1085.00 S 382	
Vaughn,Scott D. US012004058	Partner		Hrs: e-mails with CC and EY re: Impact of Pliego purchase on 382	18-Nov-08	675.5	0.5	337.75 S 382	
Vaughn,Scott D. US012004059	Partner		Hrs: review of HBK filings for possibility of excluding as W/Economic owner in 382 - Initial calls with CC then HBK re: same	18-Nov-08	675.5	0.5	337.75 S 382	
Vaughn,Scott D. US012004060	Partner		Hrs: calls with Jake then Kim re: CC filings by Highfields and HBK and assumptions to include them as Economic Owners or Group based upon wording in filings and appropriateness - 382	18-Nov-08	675.5	1	675.50 S 382	
Vaughn,Scott D. US012004061	Partner		18-Nov-08	675.5	0.8	540.40 S 382		
Vaughn,Scott D. US012004062	Partner		Hrs: Discuss Forms 3, 4, and 5 with Jared for 382	18-Nov-08	675.5	1.5	1013.25 S 382	
Vaughn,Scott D. US012004063	Partner		Hrs: discuss Forms 3 and 4 for Pliego with Jared, Dan then Jake - discuss potential impacts on 382 changes	18-Nov-08	675.5	0.5	337.75 S 382	
Vaughn,Scott D. US012004064	Partner		Hrs: cc with Jeff M then Michael from Skadden re: First Day Trading Order - effectiveness; date of effectiveness; etc.	18-Nov-08	675.5	1	675.50 S 382	
Vaughn,Scott D. US012004065	Partner		Hrs: Discuss updates needed due to new filers / revisit of old assumptions with Dan Rife	18-Nov-08	675.5	0.7	472.85 S 382	
Vaughn,Scott D. US012004097	Partner		Hrs: review of various Highfields filings to understand ability to consider ability to treat as a group/entity in 382 calc	18-Nov-08	675.5	0.5	337.75 Monthly Fee Application	
West JR,Thomas C US012647145	Snr. Manager		Hrs: filling out GTAC approval / questionnaire info to accept engagement in the system	18-Nov-08	675.5	0.5	337.75 Monthly Fee Application	
Winston,Michael Paul US012353485	Senior		Hrs: CC - internal EY meeting/call to discuss status of work, open items, responsibilities, and next steps.	18-Nov-08	612.5	1	612.50 BR Process/Status Update	
Winston,Michael Paul US012353486	Senior		Hrs: Call with SALT team, client (J. McDonald, S. Ash, J. Ewell), Skadden, and McGuireWoods to continue discussion on state assessment and procedural issues.	18-Nov-08	399	2.1	837.90 SALT	
Winston,Michael Paul US012353487	Senior		Hrs: Review and understanding of Fresh-Start Accounting Model to integrate COD, Attribute Reduction into FAS109 and deferred taxes.	18-Nov-08	399	1.7	678.30 Model	
Blank,Jacob M US010964969	Partner		Hrs: Getting GTAC approvals and code opened.	18-Nov-08	399	0.3	119.70 Monthly Fee Application	
Bottieri,Crystal M. US012657236	Senior		Hrs: Circuit City - Conf Call w/client - EY - Skadden, 382 status and new investor. - 7. Call with company Re: PLR process for 382 relief. - 3	19-Nov-08	766.5	1	766.50 S 382	
Bottieri,Crystal M. US012657236	Senior		Circuit City - Discussed and analyzed bankruptcy tax issues and procedures with the client and debtor counsel during two conference calls to develop a roadmap for the bankruptcy tax process.	19-Nov-08	399	1.5	598.50 SALT	
Burgos,Erik John US011660165	Snr. Manager		Circuit City - Prepared and drafted discussion and issue summaries in order to draft a Bankruptcy Tax Rules of the Road document for the client and debtor counsel to facilitate addressing tax issues over the course of the bankruptcy.	19-Nov-08	399	1	399.00 SALT	
Flagg,Nancy A. US011940924	Snr. Manager		participated on process and procedure call and initial review of information provided on detailed procedure list.	19-Nov-08	612.5	2.5	1531.25 SALT	
Flagg,Nancy A. US011940924	Snr. Manager		Hrs: prepare Request for Prompt Determination template draft .5; prepare Cannot Pay letter template draft .8	19-Nov-08	612.5	1.3	796.25 SALT	

Exhibit E
Chronological Detail of Services Rendered

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Flagg,Nancy A. US011940925	Snr. Manager	Hrs: compile chart of unsecured dates for property tax lien and email to scott ash 1.6; discussion with crystal on file retention protocol for CC .3; reply to scott ash re: clarification of PP secured state table elements and to reschedule mtg due to jeff	19-Nov-08	612.5	3.1	1898.75 SALT	
Flagg,Nancy A. US011940926	Snr. Manager	Hrs: continuation call to review prioritized BK tax questions with counsel; CC team, EY team, Skadden and McGuire woods attended the call 1.4; fu call with crystal to discuss presentation of answers on question template .3	19-Nov-08	612.5	1.7	1041.25 SALT	
Malman,Jared Lee US012558757	Senior	Hrs: CC - Review EY prepared 382 update draft as of 11/18 - specifically compared and analyzed differences in ownership shifts from dates that we had previously provided 382 Analysis with the same dates using the 382 Analysis Draft as of 11/18. When a d1	19-Nov-08	399	1.3	518.70 S 382	
Malman,Jared Lee US012558758	Senior	Hrs: CC - Bankruptcy call - SALT (Flagg, Skadden, CC); re: prop tax issues and secured claims.	19-Nov-08	399	1.3	518.70 SALT	
Rife,Daniel Mark US012003963	Manager	Hrs: revisions to prior analysis to use additional detail for testing dates	19-Nov-08	542.5	1	542.50 S 382	
Rife,Daniel Mark US012003964	Manager	Hrs: discussions with Scott regarding actual 382 calculations to confirm prior results and estimate future results.	19-Nov-08	542.5	3	1627.50 S 382	
Singleton,Harry V. US012608968	Partner	Hrs: Communications (calls & emails) with IRS executives to follow up (2) and emails (3) to IRS executives monitoring the refund processing resulting from the IRS examination of the fiscal years 2004, 2005 and 2006 returns. Updated information was provided. Hrs: Call with CC (Jeff / Gail) and Skadden (David and Michelle) and EY (Scott / Jake / Tom) to discuss 382 implications of Pliogeo stock purchase and possible ramifications / impacts of trading order; PLR from IRS	19-Nov-08	709.1	1	709.10 Controversy	
Vaughn,Scott D. US012004066	Partner	Hrs: Meet with Jeff M and Gail R to discuss 382 change implications related to Pliogeo's purchase and why L5 or L6 do not apply and possible trading order reversal or COD reduction including NIBIL / NUBIG discussion if change effective	19-Nov-08	675.5	1	675.50 S 382	
Vaughn,Scott D. US012004067	Partner	Hrs: Meet with Tom and Mike in AM re: asset / stock basis status and to do for the day	19-Nov-08	675.5	1	675.50 Stock Basis	
Vaughn,Scott D. US012004108	Partner	Hrs: Travel time from Richmond and the CC meetings re: 382, etc.	19-Nov-08	675.5	1.7	1148.35 Travel	
Vaughn,Scott D. US012004109	Partner	Hrs: discussion with Jeff and Gail about L5 / L6; Fresh Start A/C model to be discussed more fully later	19-Nov-08	675.5	0.5	337.75 S 382	
Vaughn,Scott D. US012004110	Partner	Hrs: Meeting with Gail and Kathy from CC to discuss the various open items as well as the history of certain tax positions related to their significant book / tax differences and follow up discussion with Mike and Tom to discuss prioritization of the to do	19-Nov-08	675.5	4	2702.00 Stock Basis	
Vaughn,Scott D. US012004111	Partner	Hrs: Travel time to Richmond in AM for all day meetings with CC personnel re: stock basis; asset basis; l/c; 382, etc.	19-Nov-08	675.5	2	1351.00 Travel	
West JR,Thomas C US012647146	Snr. Manager	Hrs: CC - call with SVAughn regarding status of workstream, Intercompany inquiries and staffing needs	19-Nov-08	612.5	0.5	306.25 SALT	
West JR,Thomas C US012647147	Snr. Manager	Hrs: Circuit City - travel to and from Richmond headquarters from DC for meetings and on site work (net of daily travel time of 1 hour)	19-Nov-08	612.5	0.3	183.75 BR Process/Status Update	
West JR,Thomas C US012647148	Snr. Manager	Hrs: CC - meetings with CC personnel to discuss issues pertaining to the Intercompany accounts and the ability to get additional info	19-Nov-08	612.5	2.1	1286.25 Travel	
West JR,Thomas C US012647149	Snr. Manager	Hrs: CC - meetings with GRidgeway and KSmith and EY federal team to discuss significant M1 adjustments, potential basis items and obtain background on transactions	19-Nov-08	612.5	1	612.50 Interco	
West JR,Thomas C US012647150	Snr. Manager	Hrs: CC - Stock basis analysis for domestic entities - review of consolidated returns for basis adjustments, transaction history, and organizational changes - discussions with staff on various adjustments and items encountered	19-Nov-08	612.5	3.4	2082.50 Stock Basis	
West JR,Thomas C US012647151	Snr. Manager	Research related to Section 108 attribute reduction for purposes of bankruptcy tax model.	19-Nov-08	612.5	3.3	2021.25 Stock Basis	
Wilson,Jonathan B US012003118	Snr. Manager	Reviewed Circuit City tax returns to determine universe of tax attributes subject to reduction under Section 108 including NOLs, capital losses, credits, etc.	19-Nov-08	567	2	1134.00 Model	
Winston,Michael Paul US012353488	Senior	Hrs: Review initial information provided by client and populate information with information request list.	19-Nov-08	567	2.8	1117.20 Stock Basis	
Winston,Michael Paul US012353489	Senior	Hrs: Roundtrip commute to CC Richmond Headquarters in excess of normal commute.	19-Nov-08	399	3.8	1516.20 Travel	
Winston,Michael Paul US012353490	Senior	Hrs: Meeting with client (G. Ridgeway and K. Smith) to discuss information request items received (Balance Sheets, Legal entities formation/history), Intercompany accounting, and items still outstanding.	19-Nov-08	399	3.4	1356.60 Stock Basis	
Winston,Michael Paul US012353491	Senior	Hrs: Input of legal entity information (name, date of formation, parent/substr relation) and tax years into AP for Stock Basis.	19-Nov-08	399	1.5	598.50 Stock Basis	
Blatzer,Julia Gibbs US012365034	Manager	Hrs: updating the bankruptcy model at circuit city.	20-Nov-08	469	3	1407.00 Model	
Bottieri,Crystal M. US012657237	Senior	Circuit City - Prepared and drafted discussion and issue summaries in order to draft a Bankruptcy Tax Rules of the Road document for the client and debtor counsel to facilitate addressing tax issues over the course of the bankruptcy, assistance with request for prompt determination notice and reviewed bankruptcy code 505(b).	20-Nov-08	399	5	1995.00 SALT	
Burgos,Erik John US011660166	Snr. Manager	Hrs: prepare post petition payment template and send all templates to CC team and counsel for review 1.6; em to allison @ KCC for log credentials for CC and me .3	20-Nov-08	612.5	2	1225.00 SALT	
Flagg,Nancy A. US011940927	Snr. Manager	Hrs: 382 Analysis - detailed review of historic equity transactions and cumulative owner shifts	20-Nov-08	612.5	1.9	1163.75 SALT	
Howe,Christopher Brian US012297251	Snr. Manager	Hrs: CC 382 - POD (internal conflicts check to set-up code), GTAC (detailed engagement acceptance questionnaire).	20-Nov-08	612.5	1	612.50 S 382	
Malman,Jared Lee US012558758	Senior	Hrs: CC; travel from home to client (net of normal commute)	20-Nov-08	399	2.1	837.90 S 382	
Malman,Jared Lee US012558759	Senior	Hrs: CC; travel from client to home (net of normal commute)	20-Nov-08	399	1.5	598.50 Travel	
Malman,Jared Lee US012558759	Senior	Hrs: Meeting with McDonald - debrief manager meeting, discuss upcoming schedule, review FIN 48 discussions for close at bankruptcy filing	20-Nov-08	399	1	399.00 Travel	
Phillips,Charles F US012001430	Partner		20-Nov-08	665	1.4	931.00 BR Process/Status Update	

Exhibit E
Chronological Detail of Services Rendered

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Phillips,Charles F US012001431	Partner	Hrs: review model being drafted for restructuring modeling and fresh start accounting	20-Nov-08	665	0.7	465.50 Model	
Rife,Daniel Mark US012003965	Manager	Hrs: revisions to prior analysis to use additional detail for testing dates	20-Nov-08	542.5	2	1085.00 S 382	
Rife,Daniel Mark US012003966	Manager	Hrs: discussions with Scott regarding actual 382 calculations to confirm prior results and estimate future results.	20-Nov-08	542.5	2	1085.00 S 382	
Rife,Daniel Mark US012003967	Manager	Hrs: Running multiple ownership scenarios	20-Nov-08	542.5	4.5	2441.25 S 382	
Rife,Daniel Mark US012003968	Manager	Hrs: Rereview of prior sch. 13D/Gs, calls and emails to HBK, GSAM and Classic fund for further detail on ownership	20-Nov-08	542.5	1.5	813.75 S 382	
Rife,Daniel Mark US012003969	Manager	Hrs: Review of 13Fe for Highfields and HBK, Input of information contained in 13Fs	20-Nov-08	542.5	2	1085.00 S 382	
Vaughn,Scott D. US012004068	Partner	Hrs: call with Michelle then Michelle and David from Skadden re: 382 NOL / Pliego issues and also about IRS refund	20-Nov-08	675.5	0.5	337.75 S 382	
Vaughn,Scott D. US012004069	Partner	Hrs: Begin review of 382 model output line by line including testing the workings of the model on aggregated v. separate redemptions; application of g51A and K2 assumptions; reviews of Highfields and HBK filings; and also working through some of the same	20-Nov-08	675.5	6.4	4323.20 S 382	
Vaughn,Scott D. US012004118	Partner	Hrs: Call with Draglich then e-mail to team and subsequent follow ups with Draglich and Blatzer re: travel time charging protocols	20-Nov-08	675.5	0.5	337.75 Monthly Fee Application	
Vaughn,Scott D. US012004120	Partner	Hrs: review detail for monthly fee application	20-Nov-08	675.5	1	675.50 Monthly Fee Application	
Vaughn,Scott D. US012004121	Partner	Hrs: various discussions with Arun then Chip then Jon W then Tom W and Mike re: Model to be used for the CC BR Model	20-Nov-08	675.5	1	675.50 Model	
Vaughn,Scott D. US012004122	Partner	Hrs: discuss 382L5 and L6 rules with Jeff M; also discuss COD / Attribute Reduction	20-Nov-08	675.5	0.5	337.75 S 382	
Vaughn,Scott D. US012004124	Partner	Hrs: call with Tom and Jon W in am to discuss status of basis and also status of BR Fresh Start Model	20-Nov-08	675.5	0.3	202.65 Model	
Vaughn,Scott D. US012004125	Partner	Hrs: call with Chip in AM re: CC project to give him an update about stock basis and other aspects of the project.	20-Nov-08	675.5	0.3	202.65 BR Process/Status Update	
West JR,Thomas C US012647152	Snr. Manager	Hrs: CC - Internal EY meeting/call to discuss status of work, open items, responsibilities, and next steps.	20-Nov-08	612.5	1	612.50 Stock Basis	
West JR,Thomas C US012647153	Snr. Manager	Hrs: Circuit City - travel to and from Richmond headquarters from DC for meetings and on site work (net of daily travel time of 1 hour)	20-Nov-08	612.5	0.8	490.00 Travel	
West JR,Thomas C US012647154	Snr. Manager	Hrs: CC - meetings with CC personnel to discuss issues pertaining to the intercompany accounts and the ability to get additional info	20-Nov-08	612.5	1.3	796.25 Interco	
West JR,Thomas C US012647155	Snr. Manager	Hrs: CC - Stock basis analysis for domestic entities - review of consolidated returns for basis adjustments, transaction history, and organizational changes - discussions with staff on various adjustments and items encountered	20-Nov-08	612.5	6.3	3858.75 Stock Basis	
Wilson,Jonathan B US012003119	Snr. Manager	Research related to Section 108 attribute reduction for purposes of bankruptcy tax model.	20-Nov-08	567	2	1134.00 Model	
Wilson,Jonathan B US012003119	Snr. Manager	Reviewed Circuit City tax returns to determine universe of tax attributed subject to reduction under Section 108 including NOLs, capital losses, credits, etc.	20-Nov-08	567	3	1701.00 Model	
Winston,Michael Paul US012353492	Senior	Hrs: One-way commute to CC Richmond Headquarters in excess of normal commute.	20-Nov-08	399	1.9	758.10 Travel	
Winston,Michael Paul US012353493	Senior	Hrs: Call with A. Subhas to discuss Fresh-Start accounting model, FAS109, SOP90-7.	20-Nov-08	399	0.8	319.20 Model	
Winston,Michael Paul US012353494	Senior	Hrs: Update calls with S. Vaughn through-out the day about stock basis.	20-Nov-08	399	0.5	199.50 BR Process/Status Update	
Winston,Michael Paul US012353495	Senior	Hrs: Inputting tax return information into Attribute Profiler Worksheet for Tax Years FY93 through FY08. Turning returns for 351, 332, 368 schedules to piece together corporate history.	20-Nov-08	399	6	2394.00 Stock Basis	
Winston,Michael Paul US012353500	Senior	Updating Attribute Profiler for entity listings.	20-Nov-08	399	7.2	2872.80 Stock Basis	
Winston,Michael Paul US012353500	Senior	Hrs: CC: review federal consolidated returns and input M-1 adjustments into attribute profiler software	20-Nov-08	399	5.9	2354.10 Stock Basis	
Winston,Michael Paul US012353501	Senior	Hrs: Stock Basis Analysis for CC and subsidiaries. Review of Consolidated Returns, transactions, CC history. Inputted relevant data from return into EY software.	20-Nov-08	399	1.5	598.50 Travel	
Bottieri,Crystal M. US012657238	Senior	Hrs: Extra commute time (to CC Richmond office) Circuit City - Prepared and drafted discussion and issue summaries in order to draft a Bankruptcy Tax Rules of the Road document for the client and debtor counsel to facilitate addressing tax issues over the course of the bankruptcy.	21-Nov-08	399	1.5	598.50 SALT	
Burgos,Erik John US011660167	Snr. Manager	assistance with bankruptcy steps and discussed with Nancy plan of action regarding assistance needed by CC on these steps.	21-Nov-08	612.5	2.6	1592.50 SALT	
Flagg,Nancy A. US011940928	Snr. Manager	Hrs: meet w/crystal to review CC question template and provide Q&A from first meeting that she did not attend; discuss protocols for Q&A writeup	21-Nov-08	612.5	0.7	428.75 SALT	
Howe,Christopher Brian US012297251	Snr. Manager	Hrs: 382 Analysis - detailed review of historic equity transactions and cumulative owner shifts	21-Nov-08	612.5	5	3062.50 S 382	
Malman,Jared Lee US012558758	Senior	Hrs: Stock Basis Analysis for CC and subsidiaries. Review of Consolidated Returns, transactions, CC history. Inputted relevant data from returns into EY software.	21-Nov-08	399	6.9	2753.10 Stock Basis	
Payne,Meredith Ann US012477615	Senior	Hrs: CC: travel from home to client (net of normal commute)	21-Nov-08	399	1	399.00 Travel	
Payne,Meredith Ann US012477615	Senior	Hrs: CC: travel from client to home (net of normal commute)	21-Nov-08	399	1	399.00 Travel	
Rife,Daniel Mark US012003970	Manager	Hrs: Phone conversation with Skadden to discuss current results of 382	21-Nov-08	542.5	0.8	434.00 S 382	
Rife,Daniel Mark US012003971	Manager	Hrs: revisions to prior analysis to use additional detail for testing dates	21-Nov-08	542.5	2	1085.00 S 382	
Rife,Daniel Mark US012003972	Manager	Hrs: Discussions with Chris Howe on review of scenarios	21-Nov-08	542.5	2	1085.00 S 382	
Rife,Daniel Mark US012003973	Manager	Hrs: Running multiple ownership scenarios	21-Nov-08	542.5	2	1085.00 S 382	
Vaughn,Scott D. US012004070	Partner	Hrs: draft / send e-mail to CC summarizing the 382 analysis to date	21-Nov-08	675.5	1.3	878.15 S 382	
Vaughn,Scott D. US012004071	Partner	Hrs: review past 13D / G's and also correspondence with the various IA for 382 analysis - then discuss follow up for Classic and GSAM w/ Rife	21-Nov-08	675.5	0.8	540.40 S 382	
Vaughn,Scott D. US012004072	Partner	Hrs: call with Skadden (David / Michelle) to primarily discuss 382; also discuss I/c	21-Nov-08	675.5	0.8	540.40 S 382	
Vaughn,Scott D. US012004073	Partner	Hrs: discuss 382 GSAM and Classic e-mails with Dan	21-Nov-08	675.5	0.2	135.10 S 382	

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Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Vaughn,Scott D. US012004074	Partner	Hrs: review past 382 studies to understand material assumptions Hrs: discuss 382 model results / changes to past models with Dan and Chris then review their output in advance of the 5pm call with Skadden Hrs: several calls with Tom and team to get status updates on their basis progress	21-Nov-08	675.5	1	675.50 S 382	
Vaughn,Scott D. US012004075	Partner		21-Nov-08	675.5	1.7	1148.35 S 382	
Vaughn,Scott D. US012004132	Partner		21-Nov-08	675.5	0.5	337.75 Stock Basis	
Vaughn,Scott D. US012004133	Partner	Hrs: Status call with Jeff, Gell, Kathy of CC to discuss asset basis; stock basis; ifc info rec'd and still needed; progress to date Hrs: CC - meeting with CC tax dept - status update call and discussion of intercompany account issues	21-Nov-08	675.5	1	675.50 Stock Basis	
West JR,Thomas C US012647156	Snr. Manager	Hrs: CC - call with EY and Skadden to discuss status of section 382 analysis and any legal work that is being done on the intercompany accounts	21-Nov-08	612.5	1.1	673.75 Interco	
West JR,Thomas C US012647157	Snr. Manager	Hrs: Circuit City - travel to and from Richmond headquarters from DC for meetings and on site work (not of daily travel time of 1 hour)	21-Nov-08	612.5	1	612.50 S 382	
West JR,Thomas C US012647158	Snr. Manager		21-Nov-08	612.5	1	612.50 Travel	
West JR,Thomas C US012647159	Snr. Manager	Hrs: CC - meetings with CC personnel to discuss issues pertaining to the intercompany accounts and the ability to get additional info Hrs: CC - Stock basis analysis for domestic entities - review of consolidated returns for basis adjustments, transaction history, and organizational changes - discussions with staff on various adjustments and items encountered	21-Nov-08	612.5	0.5	306.25 Interco	
West JR,Thomas C US012647160	Snr. Manager	Discussion with Scott Vaughn, Tom West, Julia Bletzler, Gell Carlton (CC), Kathy Smith (CC) and Jeff McDonald (CC) related to tax attributes for purposes of bankruptcy model. Hrs: One-way commute to CC Richmond Headquarters in excess of normal commute. Hrs: Status Update call with Client (J. McDonald, G. Ridgeway, K. Smith). Discussion of open items and Intercompany. Hrs: Status Update call with S. Vaughn to discuss stock basis items. Hrs: Call with Skadden on 382 Ownership change issue and intercompany. Hrs: Inputting tax return information into Attribute Profiler Worksheets for Tax Years FY89 through FY08. Turning returns for 351, 332, 368 schedules to piece together corporate history. Updating Attribute Profiler for entity filings.	21-Nov-08	612.5	4.5	2756.25 Stock Basis	
Wilson,Jonathan B US012003120	Snr. Manager	Hrs: Call with Skadden and Circuit City to discuss status, open items and intercompanies.	21-Nov-08	567	1	567.00 Model	
Winston,Michael Paul US012353496	Senior	Hrs: CC: review federal consolidated returns and input M-1 adjustments into attribute profiler software	21-Nov-08	399	1.9	758.10 Travel	
Winston,Michael Paul US012353497	Senior		21-Nov-08	399	1.1	438.90 Stock Basis	
Winston,Michael Paul US012353498	Senior		21-Nov-08	399	0.2	79.80 Stock Basis	
Winston,Michael Paul US012353499	Senior		21-Nov-08	399	0.8	319.20 S 382	
Winston,Michael Paul US012353500	Senior	Hrs: Extra commute time (from CC Richmond office) Hrs: call from Chip re: EY property tax expertise and prior BK experience with respect to proposed property tax project. fu emails to plex and vmb network, and reply to chip re: my experience with these initiatives.	21-Nov-08	399	6.1	2433.90 Stock Basis	
Winston,Michael Paul US012353500	Senior	Hrs: Call with Skadden and Circuit City to discuss status, open items and intercompanies.	21-Nov-08	399	1.1	438.90 Stock Basis	
Winston,Michael Paul US012353500	Senior	Hrs: CC: review federal consolidated returns and input M-1 adjustments into attribute profiler software	21-Nov-08	399	5.8	2314.20 Stock Basis	
Winston,Michael Paul US012353501	Senior		21-Nov-08	399	1.5	598.50 Travel	
Flagg,Nancy A. US011940929	Snr. Manager	Hrs: Circuit City - Review 382 calculation & e-mail re: recent stock acquisition.	22-Nov-08	612.5	1.2	735.00 SALT	
Blank,Jacob M US010964969	Partner	Hrs: followup email to Jon Mason re: prior CC valuation project and leverage to current property tax BK initiative	23-Nov-08	766.5	0.5	383.25 S 382	
Flagg,Nancy A. US011940930	Snr. Manager	Hrs: Prepared amended return spreadsheets and letters to send to states for FY04 - FY06 adjustments related to IRS audit.	23-Nov-08	612.5	0.4	245.00 SALT	
Blank,Jacob M US010964970	Partner		24-Nov-08	766.5	0.5	383.25 S 382	
Blatzer,Julia Gibbs US012365034	Manager	Hrs: Input of deferred tax asset/liability balances into bankruptcy model. Hrs: CC Bankruptcy - reviewed Dan Trevino's comments and incorporated them into the call summary. Incorporated the client's questions into the call summary.	24-Nov-08	469	7.5	3517.50 Model	
Bottler,Crystal M. US012657239	Senior	Hrs: review and comments to crystal on technical meeting notes from CC conference calls last week.	24-Nov-08	399	1.5	598.50 SALT	
Burgos,Erik John US011660168	Snr. Manager	Hrs: property tax valuation and SALT technical meeting with nancy, flagg, joe feehan, jon mason, guy bolts, and robert stahl.	24-Nov-08	612.5	2.5	1531.25 SALT	
Burgos,Erik John US011660169	Snr. Manager	Hrs: Circuit City - Internal call with EY tax team and call with EY Valuation to coordinate services	24-Nov-08	612.5	2.5	1531.25 SALT	
Feehan,Joseph R. US012053237	Snr. Manager	Hrs: circuit city status update call with burgos; align roles and responsibilities for burgos and flagg to avoid dup of effort	24-Nov-08	612.5	0.9	551.25 SALT	
Flagg,Nancy A. US011940931	Snr. Manager	Hrs: fu call from Chip re: plex Initiative and EY credentials in BK space	24-Nov-08	612.5	0.6	367.50 SALT	
Flagg,Nancy A. US011940932	Snr. Manager	Hrs: Review McDonald em re: UCP and send reply on to philips re: McDonald email	24-Nov-08	612.5	0.3	183.75 SALT	
Flagg,Nancy A. US011940933	Snr. Manager	Hrs: call with Jon Mason and VBM team re: EY previous valuation project for CC	24-Nov-08	612.5	0.4	245.00 SALT	
Flagg,Nancy A. US011940934	Snr. Manager	Hrs: em to Phillips re: ey prop tax experience and BK initiatives for CC	24-Nov-08	612.5	0.4	245.00 SALT	
Flagg,Nancy A. US011940935	Snr. Manager	Hrs: drafting consent letters to Paul Weiss for 382 study	24-Nov-08	612.5	0.4	245.00 SALT	
Rife,Daniel Mark US012003987	Manager	Hrs: Call to Tommy Matthews, Director of Insolvency Unit to discuss release of freeze to allow refund release. Provided Tommy with background information as he was not familiar with the situation. (15 minutes) Two separate calls from Tommy Matthews and Li	24-Nov-08	542.5	0.5	271.25 S 382	
Singleton,Henry V. US012608969	Partner	Hrs: Prepared amended return spreadsheets and letters to send to states for FY04 - FY06 adjustments related to IRS audit.	24-Nov-08	709.1	1.5	1063.65 Controversy	
Stanley,Brad W. US012354198	Senior	Hrs: Discussed with Jeremy Ewell (tax manager) preparation of amended state returns for adjustments resulting from FY04 - FY06 IRS audit	24-Nov-08	206.5	8.4	1734.60 Return	
Stanley,Brad W. US012354199	Senior	Hrs: CC 382 discussions with Jake / Marg / Dan re: ability to fwd report to Paul Weiss	24-Nov-08	206.5	0.4	82.60 Return	
Vaughn,Scott D. US012004076	Partner	Hrs: e-mails with Skadden re: 382 / Paul Weiss	24-Nov-08	675.5	0.7	472.85 S 382	
Vaughn,Scott D. US012004077	Partner	Hrs: call with West / Wilson / Blatzer / Winston to discuss progress on basis / model / open items	24-Nov-08	675.5	0.3	202.65 S 382	
Vaughn,Scott D. US012004143	Partner	Hrs: CC - daily update discussions with CC tax department on progress and process of stock and asset basis	24-Nov-08	675.5	0.5	337.75 Stock Basis	
West JR,Thomas C US012647161	Snr. Manager	Hrs: CC - travel to Richmond headquarters (net of normal 1 hr commute)	24-Nov-08	612.5	0.3	183.75 Stock Basis	
West JR,Thomas C US012647162	Snr. Manager		24-Nov-08	612.5	0.8	490.00 Travel	

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Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
West JR,Thomas C US012647163	Snr. Manager	Hrs: CC - stock basis estimate work involving review of historic returns and workpapers, specifically focusing on distributions and elimination accounts	24-Nov-08	612.5	7.8	4777.50 Stock Basis	
Wilson,Jonathan B US012003121	Snr. Manager	Research related to Section 1017 asset basis reduction for purposes of bankruptcy tax model.	24-Nov-08	567	2	1134.00 Model	
Wilson,Jonathan B US012003121	Snr. Manager	Research of fresh start accounting under SOP 90-7 for purposes of bankruptcy tax model.	24-Nov-08	567	2	1134.00 Model	
Wilson,Jonathan B US012003121	Snr. Manager	Input and review of deferred tax asset/liability balances into bankruptcy tax model.	24-Nov-08	567	2	1134.00 Model	
Winston,Michael Paul US012353501	Senior	Hrs: Commute time to Circuit City Headquarters in excess of normal commute.	24-Nov-08	399	1.9	758.10 Travel	
Winston,Michael Paul US012353502	Senior	Hrs: Stock Basis - Review tax returns for Entity formation and dissolution forms - build corporate history. Update Attribute profiler for company information. Update stock basis spreadsheets for open items / detail received from client.	24-Nov-08	399	4.2	1675.80 Stock Basis	
Winston,Michael Paul US012353503	Senior	Hrs: Stock Basis - Allocation of tax expense to entity level for 1502-32 basis adjustment.	24-Nov-08	399	2.3	917.70 Stock Basis	
Blank,Jacob M US010964971	Partner	Hrs: Circuit City - (1) Call to prepare for discussion with Paul Weiss. (2) Call w/Paul Weiss Skadden to discuss Salinas purchase & 382.	25-Nov-08	766.5	1.5	1149.75 S 382	
Blatzer,Julia Gibbs US012365034	Manager	Input of FY 2008 tax provision balances into bankruptcy tax model.	25-Nov-08	469	5.5	2579.50 Model	
Burgos,Erik John US011660170	Snr. Manager	Hrs: call with CC team to discuss sales tax and personal prop tax pre and post petition filings	25-Nov-08	612.5	1.2	735.00 SALT	
Flagg,Nancy A. US011940936	Snr. Manager	Hrs: call requested by Scott Ash to discuss disclosures and cover letter for Nov & u returns filed in Dec 2008 which are partial pre and partial post petition. also, discuss bad debt deduction planned for dec returns and NF concerns about pre petition or	25-Nov-08	612.5	1.2	735.00 SALT	
Iheme,Natasha McKela Henry Chinake US011963259	Senior	Hrs: received question regarding proper reporting of Amended returns within our firm software. I researched the answer and responded to the question	25-Nov-08	399	0.1	39.90 Stock Basis	
Iheme,Natasha McKela Henry Chinake US011963259	Senior	Hrs: received question regarding proper reporting of Amended returns within our firm software. I researched the answer and responded to the question	25-Nov-08	399	0.1	39.90 Stock Basis	
Iheme,Natasha McKela Henry Chinake US011963259	Senior	Hrs: received question regarding proper reporting of Amended returns within our firm software. I researched the answer and responded to the question	25-Nov-08	399	0.1	39.90 Stock Basis	
Iheme,Natasha McKela Henry Chinake US011963259	Senior	Hrs: received question regarding proper reporting of Amended returns within our firm software. I researched the answer and responded to the question	25-Nov-08	399	0.1	39.90 Stock Basis	
Iheme,Natasha McKela Henry Chinake US011963259	Senior	Hrs: received question regarding proper reporting of Amended returns within our firm software. I researched the answer and responded to the question	25-Nov-08	399	0.1	39.90 Stock Basis	
Kay,Sharon Absheer US011685502	Partner	Hrs: Answer Gall Ridgeway email (forwarded by Dolly Park) whether IRS exam changed accounting method during FY 04-05 exam if no mention of change in accounting method in Form 5701. Sent excerpt from Rev. Proc. 2002-18, which requires exam to make it clear	25-Nov-08	785.4	0.5	392.70 A/C Method Change	
Malman,Jared Lee US012558759	Senior	Hrs: Circuit City 382 - Computed how many shares Pliego Ricardo Benjamin Salinas would have purchased in order for the 382 shift to be 42%, 40% and 35%, respectively. Updated EY 382 cube software to reflect 3 different scenarios, ran the cube and created	25-Nov-08	399	2.4	957.60 S 382	
Phillips,Charles F US012001432	Partner	Hrs: meeting with Jeff McDonald regarding bankruptcy proceeding and internal meetings he has had regarding schedule	25-Nov-08	665	1.3	864.50 BR Process/Status Update	
Phillips,Charles F US012001433	Partner	Hrs: review schedule on attributes and model with Jon Wilson and Tom West	25-Nov-08	665	0.8	532.00 Model	
Rife,Daniel Mark US012003988	Manager	Hrs: drafting consent letters to Paul Weiss for 382 study	25-Nov-08	542.5	0.2	108.50 S 382	
Rife,Daniel Mark US012003989	Manager	Hrs: running scenarios to determine Salinas ownership that would result in 42, 40 and 35 percentage point owner shifts as of 11/12/08	25-Nov-08	542.5	0.5	271.25 S 382	
Singleton,Henry V. US012608970	Partner	Hrs: Follow-up calls (2) with Bankruptcy Unit to make sure refund release and deposit would be made today. Updated Jeff McDonald. (30 minutes)	25-Nov-08	709.1	0.5	354.55 Controversy	
Stanley,Brad W. US012354200	Senior	Hrs: Discussed with Jeremy Ewell (tax manager) changes to bonus depreciation addback on amended state returns as a result of FY04 - FY06 IRS audit.	25-Nov-08	206.5	0.2	41.30 Return	
Stanley,Brad W. US012354201	Senior	Hrs: Prepared amended return spreadsheets and letters to send to states for FY04 - FY06 adjustments related to IRS audit.	25-Nov-08	206.5	7.7	1590.05 Return	
Vaughn,Scott D. US012004058	Partner	Hrs: catch up with flagg then burgos re sell progress; review e-mail sent to cc; skadden re: property tax / other issues	25-Nov-08	675.5	0.5	337.75 SALT	
Vaughn,Scott D. US012004078	Partner	Hrs: catch up with Tom West to discuss status of basis pro weekend	25-Nov-08	675.5	0.5	337.75 Stock Basis	
Vaughn,Scott D. US012004079	Partner	Hrs: call with Skadden Levy / brunsvold) and paul Weiss re Pliego purchases - 382 shift	25-Nov-08	675.5	0.5	337.75 S 382	
Vaughn,Scott D. US012004080	Partner	Hrs: discuss 382 scenarios needed for sell down discussions with rife / malman	25-Nov-08	675.5	0.5	337.75 S 382	
Vaughn,Scott D. US012004081	Partner	Hrs: post paul weiss call with skadden - levy / brunsvold to discuss 382 scenarios to run	25-Nov-08	675.5	0.5	337.75 S 382	
Vaughn,Scott D. US012004082	Partner	Hrs: Call with Skadden Tax Team (D. Levy ; M. Brunsvold) / EY to discuss 382 issues primarily re: Pliego	25-Nov-08	675.5	0.5	337.75 S 382	
Vaughn,Scott D. US012004144	Partner	Hrs: review time charging protocols from dragich	25-Nov-08	675.5	0.1	67.55 Monthly Fee Application	
Vaughn,Scott D. US012004145	Partner	Hrs: discuss ability to deliver work product pre court approval with weaver / hosbach	25-Nov-08	675.5	0.5	337.75 Admin	
Vaughn,Scott D. US012004146	Partner	Hrs: review time hit to my eip / pd codes - alert various parties to properly reflect their time	25-Nov-08	675.5	1	675.50 Monthly Fee Application	
Vaughn,Scott D. US012004147	Partner	Hrs: Call with Gall and Kathy from CC to discuss status of basis / open items	25-Nov-08	675.5	0.5	337.75 Stock Basis	
West JR,Thomas C US012647137	Snr. Manager	Hrs: CC - 382 - Call with EY and Skadden to discuss status of 382 report and status of situation with outside investor	25-Nov-08	612.5	0.5	306.25 S 382	
West JR,Thomas C US012647164	Snr. Manager	Hrs: CC - daily update discussions with CC tax department on progress and process of stock and asset basis	25-Nov-08	612.5	0.5	306.25 Stock Basis	

Exhibit E
Chronological Detail of Services Rendered

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
West JR,Thomas C US012647165	Snr. Manager	Hrs: CC - stock basis analysis involving review of template input sheets and running input sheets in the software model and specifically adjusting items for intercompany dividend impacts on stock basis	25-Nov-08	612.5	3.5	2143.75 Stock Basis	
West JR,Thomas C US012647166	Snr. Manager	Hrs: CC - review of tax basis balance sheets prepared by CC tax department	25-Nov-08	612.5	3.8	2327.50 Asset	
Wilson,Jonathan B US012003122	Snr. Manager	Hrs: Weekly status call with Scott Vaughn, Tom West, Mike Winston, Gail Carlton(cc), Jeff McDonald(cc) and Kathy Smith(cc) Research related to Section 1017 asset basis reduction for purposes of bankruptcy tax model.	25-Nov-08	567	1	567.00 BR Process/Status Update	
Wilson,Jonathan B US012003123	Snr. Manager	Input and review of deferred tax asset/liability balances into bankruptcy tax model.	25-Nov-08	567	1	567.00 Model	
Wilson,Jonathan B US012003123	Snr. Manager	Input and review of FY 2008 tax provision balances into bankruptcy tax model.	25-Nov-08	567	1	567.00 Model	
Wilson,Jonathan B US012003123	Snr. Manager	Meetings with Gail Ridgeway and Kathy Smith of CC to discuss questions relating to data required for bankruptcy tax model.	25-Nov-08	567	2	1134.00 Model	
Wilson,Jonathan B US012003123	Snr. Manager	Hrs: Stock Basis - Eliminations and tax expense allocation by entity computation.	25-Nov-08	567	1	567.00 Model	
Winston,Michael Paul US012353504	Senior	25-Nov-08	399	2.3	917.70 Stock Basis		
Winston,Michael Paul US012353505	Senior	Hrs: EY update call with S. Vaughn and EY team.	25-Nov-08	399	0.1	39.90 BR Process/Status Update	
Winston,Michael Paul US012353506	Senior	Hrs: Stock Basis - Attribute Profiler. Import stock basis / taxable income / tax expense / distributions / liquidations / reorganizations for each entity. Generate initial stock basis model.	25-Nov-08	399	6.7	2673.30 Stock Basis	
Blatzer,Juli Gibbs US012365034	Manager	Input of deferred tax asset/liability balances into bankruptcy model.	26-Nov-08	469	2	938.00 Model	
Blatzer,Juli Gibbs US012365034	Manager	Input of FY 2008 tax provision balances into bankruptcy tax model. Circuit City - Complied with internal tax quality and risk management processes by uploading documents and client communications to the Circuit City Bankruptcy edocs file.	26-Nov-08	469	2.7	1266.30 Model	
Bottler,Crystal M. US012657240	Senior	Hrs: review and comments to crystal on technical meeting notes from CC conference calls last week.	26-Nov-08	399	0.5	199.50 Admin	
Burgos,Erik John US011660171	Snr. Manager	Hrs: Conference call with Jeff McDonald and Gail Ridgeway. Discussed action steps agreed upon for next week to follow-up on IRS Interest netting activities and requesting release of additional funds by Insolvency Unit. (30 minutes)	26-Nov-08	612.5	1.4	857.50 SALT	
Singleton,Henry V. US012608971	Partner	Hrs: Cleared Jeremy Ewell's (tax manager) review comments on amended return spreadsheets and letters to send to states for FY04 - FY06 adjustments related to IRS audit.	26-Nov-08	709.1	0.5	354.55 Controversy	
Stanley,Brad W. US012354202	Senior	Hrs: review 382 sell down scenarios; draft e-mail to skadden with results	26-Nov-08	206.5	6	1239.00 Return	
Vaughn,Scott D. US012004083	Partner	Hrs: catch up with Tom West to discuss status of basis pre weekend	26-Nov-08	675.5	1	675.50 S 382	
Vaughn,Scott D. US012004084	Partner	Hrs: review michelle brunsvold and also david levy's 382 update e-mails; leave vm for Jeff M of cc re 382	26-Nov-08	675.5	0.5	337.75 Stock Basis	
Vaughn,Scott D. US012004085	Partner	Hrs: CC - travel to Richmond headquarters (net of normal 1 hr commute)	26-Nov-08	675.5	0.5	337.75 S 382	
West JR,Thomas C US012647167	Snr. Manager	Hrs: CC - intercompany account issues - call with Skadden regarding status of inquiry and work to date on balances	26-Nov-08	612.5	2	1225.00 Travel	
West JR,Thomas C US012647168	Snr. Manager	Hrs: CC - stock basis - review uploaded stock basis model for all subsidiaries through FY08. Develop open item list for remaining issues.	26-Nov-08	612.5	0.3	183.75 Interco	
West JR,Thomas C US012647169	Snr. Manager	Hrs: Input and review of tax attributes such as NOLs, credits, capital losses, etc. into tax model.	26-Nov-08	612.5	3.3	2021.25 Stock Basis	
Wilson,Jonathan B US012003124	Snr. Manager	Hrs: Input and review of FY 2008 tax provision balances into bankruptcy tax model.	26-Nov-08	567	2	1134.00 Model	
Wilson,Jonathan B US012003124	Snr. Manager	Meetings with Gail Ridgeway and Kathy Smith of CC to discuss questions relating to data required for bankruptcy tax model.	26-Nov-08	567	1	567.00 Model	
Winston,Michael Paul US012353507	Senior	Hrs: Asset Basis - Initial review client Tax Basis Balance sheet and analyze cumulative deferred schedule M's to reconcile tax basis balance sheet.	26-Nov-08	567	1	567.00 Model	
Winston,Michael Paul US012353508	Senior	Hrs: Commute time to Circuit City Headquarters in excess of normal commute.	26-Nov-08	399	1.8	718.20 Asset	
Winston,Michael Paul US012353509	Senior	Hrs: Stock Basis - Initial review with Sr. Manager Stock Basis Model. Compile open items to send to client. Check M-2s for initial contributions for entities on open items.	26-Nov-08	399	1.3	518.70 Stock Basis	
Flagg,Nancy A. US011940937	Snr. Manager	Hrs: review 11-25 discussion notes & fm to scott ash on dec s&u returns 1.8; document cc team info and roles/responsib. 9	28-Nov-08	612.5	2.7	1653.75 SALT	
Blank,Jacob M (US010964969)	Partner	Circuit City - Review + Radley order # 382 re: Salinas	29-Nov-2008	766.5	1.00	766.50 Section 382	
Blank,Jacob M (US010964969)	Partner	01-Dec-2008		1.00	766.50 Section 382		
Blatzer,Juli Gibbs (US012365034)	Manager	01-Dec-2008	766.5	3.50	1,641.50 BK Model		
Burgos,Erik John (US011660162)	Snr. Manager	01-Dec-2008	469	1.20	735.00 State Tax Items		
Flagg,Nancy A. (US011940912)	Snr. Manager	01-Dec-2008	612.5	1.225.00	1,225.00 State Tax Items		
Phillips,Charles F (US012001428)	Partner	Hrs: Ohio CAT question from Ash and em reply .8; status update on SALT and emtly question issues to team .6; align Laurie as SALT IF resource for BK tax analysis .6	01-Dec-08	612.5	2	532.00 BK Model	
Phillips,Charles F (US012001428)	Partner	01-Dec-2008	665	0.80			
Stanley,Brad W. (US012354198)	Partner	review of model information as summarized by the team, review of data input and structure	01-Dec-2008	665	1.10	731.50 Section 382	
Vaughn,Scott D. (US012004058)	Partner	cfo meeting with Bresheenko, vaughn and others for update on 382 matters, disc on NOLs	01-Dec-2008	665	1.10		
Vaughn,Scott D. (US012004058)	Partner	Prepared amended return spreadsheets and letters to send to states for FY04 - FY06 adjustments related to IRS audit.	01-Dec-2008	206.5	7.50	1,546.75 Tax Return	
Vaughn,Scott D. (US012004058)	Partner	Attend most of the meeting with CC team (Gail; Kathy; Lauro) to discuss Asset Basis needs	01-Dec-2008	675.5	1.00	675.50 Asset Basis	
Vaughn,Scott D. (US012004058)	Partner	Meet with Tom pre-CC team meeting to discuss Asset Basis info rec'd from CC	01-Dec-2008	675.5	1.00	675.50 Asset Basis	
Vaughn,Scott D. (US012004058)	Partner	debrief with Tom; Jon Wilson re: current status of projects - Model; Basis; etc.	01-Dec-2008	675.5	1.00	675.50 BR Process/Status Update	
Vaughn,Scott D. (US012004058)	Partner	Attend meeting with Bruce Boenken; Jeff McDonald; Michelle Mozer; Michael Foster; EY Team to discuss 382 issues including issues re: Salinas; asset stock basis overview; etc.	01-Dec-2008	675.5	1.00	675.50 Section 382	
Vaughn,Scott D. (US012004058)	Partner	Meet with Jeff McDonald to discuss Salinas Proposed Order re: Section 382	01-Dec-2008	675.5	1.00	675.50 Section 382	
Vaughn,Scott D. (US012004058)	Partner		01-Dec-2008	675.5	1.00	675.50 Section 382	

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Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Vaughn,Scott D. (US012004058)	Partner	Travel time from Richmond from meetings at Circuit City re: 382, etc.	01-Dec-2008	675.5	1.90	1,283.45	Travel
Vaughn,Scott D. (US012004058)	Partner	Travel time to Richmond for meetings at Circuit City regarding 382; stock basis; asset basis; etc.	01-Dec-2008	675.5	1.70	1,148.35	Travel
West JR,Thomas C (US012647137)	Snr. Manager	CC - follow up meeting with KSmith and LL of CC to review TaxStream software capabilities vis-a-vis asset basis and discussion of temporary difference mapping	01-Dec-2008	612.5	1.30	796.25	Asset Basis
West JR,Thomas C (US012647137)	Snr. Manager	CC - Meeting in Richmond with CC tax dept to discuss status of asset basis balance sheet and methodology for estimating asset basis	01-Dec-2008	612.5	2.30	1,408.75	Asset Basis
West JR,Thomas C (US012647137)	Snr. Manager	CC - intercompany account issues - discussion with GRidgeway and followups with FTI contacts on work to date and availability of information	01-Dec-2008	612.5	0.80	490.00	Intercompany accounts
West JR,Thomas C (US012647137)	Snr. Manager	CC - review stock basis information compiled by MWinston on eliminations, distributions, and federal tax allocation impacts on stock basis	01-Dec-2008	612.5	1.50	918.75	Stock Basis
West JR,Thomas C (US012647137)	Snr. Manager	CC - travel to Richmond headquarters (net of normal 1 hr commute)	01-Dec-2008	612.5	2.90	1,776.25	Travel
Wilson,Jonathan B (US012003115)	Snr. Manager	Construction of bankruptcy tax model including working with Gail Ridgeway and Kathy Smith of Circuit City to obtain appropriate information.	01-Dec-2008	612.5	6.00	3,402.00	BK Model
Winston,Michael Paul (US0123534)	Snr. Manager	Stock Basis - Organizing and printing of tax returns into documents binder for reference to Stock Basis calculations.	01-Dec-2008	567	2.30	917.70	Stock Basis
Winston,Michael Paul (US0123534)	Senior	Review of consolidated return adjustments.		399			
Winston,Michael Paul (US0123534)	Senior	Stock Basis - Print and review Stock Basis model. Highlight open items and missing capital contributions for entities.	01-Dec-2008	399	0.60	239.40	Stock Basis
Winston,Michael Paul (US0123534)	Senior	Summarizing Corporate History and Transactions for Stock Basis. Updating Attribute Profiler for additional information regarding formation/liquidation/acquisition of entities.	01-Dec-2008	399	2.30	917.70	Stock Basis
Flagg,Nancy A. (US011940912)	Snr. Manager	Hrs: property tax info exchange with McDevitt per client info request; 4:	02-Dec-08	612.5	0.4	245.00	State Tax Items
More,Prusheli (US012669303)	Staff	Time analysis for November bills - assist TW in categorization and classification of time for BK court	02-Dec-2008	206.5	0.70	144.55	Monthly Fee Application
Stanley,Brad W. (US012354198)	Staff	Created spreadsheet summarizing FY04 - FY06 IRS audit adjustments by applicable line from Form 1120.	02-Dec-2008	206.5	2.10	433.65	Tax Return
Stanley,Brad W. (US012354198)	Staff	Discussed with Jeremy Ewell (tax manager) spreadsheet he wants that summarizes FY04 - FY06 IRS audit adjustments by applicable line from Form 1120.	02-Dec-2008	206.5	0.10	20.65	Tax Return
Stanley,Brad W. (US012354198)	Staff	Prepared amended return spreadsheets and letters to send to states for FY04 - FY06 adjustments related to IRS audit.	02-Dec-2008	206.5	7.30	1,507.45	Tax Return
Vaughn,Scott D. (US012004058)	Staff	Review billing detail info with Tom	02-Dec-2008	206.5	0.50	337.75	Monthly Fee Application
Vaughn,Scott D. (US012004058)	Partner	review Slip changes proposed by PW re: Salinas sell down; e-mails to Chris and David Levy of Skadden re: same including points to discuss re: why sell down needed	02-Dec-2008	675.5	0.50	337.75	Section 382
Vaughn,Scott D. (US012004058)	Partner	Review allocation categories and begin draft of an e-mail to be sent to Jeff and Gail re: the types of categories and their tax treatment re: Deductibility of Costs incurred in Bankruptcy (Transaction Cost Analysis)	02-Dec-2008	675.5	2.50	1,531.25	Monthly Fee Application
West JR,Thomas C (US012647137)	Snr. Manager	CC - admin time spent on bill compilation and presentation for BK court formatting and detailed line review	02-Dec-2008	612.5	2.80	1,715.00	Stock Basis
West JR,Thomas C (US012647137)	Snr. Manager	CC - review stock basis information compiled by MWinston on eliminations, distributions, and federal tax allocation impacts on stock basis	02-Dec-2008	612.5	6.00	3,402.00	BK Model
Wilson,Jonathan B (US012003115)	Snr. Manager	Construction of bankruptcy tax model including working with Gail Ridgeway and Kathy Smith of Circuit City to obtain appropriate information.	02-Dec-2008	567	1.90	758.10	Stock Basis
Winston,Michael Paul (US0123534)	Senior	Stock Basis - Update Stock Basis Model for FY97 Taxable Income and Allocable tax expense. Run and print model.	02-Dec-2008	399	1.90	758.10	Stock Basis
Bottieri,Crystal M. (US012657235)	Senior	CC - compiled and emailed contact list to Erik Burges	03-Dec-2008	399	0.30	119.70	State Tax Items
Flagg,Nancy A. (US011940912)	Senior	Hrs: support with plan development for plan claims with Erik ; call with Scott ash re: scott's call with dan blankie regarding audit waivers .6; aty continuation call set up and email to chip and team providing CC initiatives and priority next steps .8	03-Dec-2008	399	0.30	125.70	State Tax Items
Hassell,William Poage US012766692	Snr. Manager	Hrs: Call RE: Tax Accounting - discussion with SVAughn deduction or credit for foreign taxes	03-Dec-2008	612.5	4		
Stanley,Brad W. (US012354198)	Partner	Attempted to get access to software client uses to prepare FY08 state tax returns.	03-Dec-2008	630	0.5	315	International Issues
Stanley,Brad W. (US012354198)	Staff	Called Illinois Department of Revenue to discuss Return Correction Notice received in March. (Follow-up on our correspondence sent to state in July regarding this notice).	03-Dec-2008	206.5	1.10	227.15	Tax Return
Stanley,Brad W. (US012354198)	Staff	Called Illinois Department of Revenue to discuss notice of audit closure received for FY93-FY00. Wrote a summary of issue for Jeremy Ewell (tax manager).	03-Dec-2008	206.5	0.50	103.25	Tax Return
Stanley,Brad W. (US012354198)	Staff	Called North Carolina Department of Revenue to discuss Failure to File Tax Return notice related to DIVX Direct Inc. in FY03.	03-Dec-2008	206.5	0.50	103.25	Tax Return
Stanley,Brad W. (US012354198)	Staff	Wrote a summary of issue for Jeremy Ewell (tax manager).	03-Dec-2008	206.5	5.10	1,053.15	Tax Return
Stanley,Brad W. (US012354198)	Staff	Prepared amended return spreadsheets and letters to send to states for FY04 - FY06 adjustments related to IRS audit.	03-Dec-2008	206.5	1.10	227.15	Tax Return
Tegel,Clifford N (US011689431)	Staff	Prepared amended return spreadsheets and letters to send to states for FY04 - FY06 adjustments related to IRS audit.	03-Dec-2008	206.5	0.40	82.60	International Issues
Vaughn,Scott D. (US012004058)	Snr. Manager	Discuse Canadian APB 23 compilation model with Judy Witt for purpose of EY review of US tax implications of asset sale repayment model; Review model end provide comments for considerations/adjustments	03-Dec-2008	567			
Vaughn,Scott D. (US012004058)	Partner	Meeting with Tom and Mike Winston in the AM to begin reviewing the stock basis input / analysis to date	03-Dec-2008	675.5	3.00	2,026.50	Stock Basis
Vaughn,Scott D. (US012004058)	Partner	Working with Tom and Mike and then just Mike to continue reviewing the input for the stock basis analysis in the afternoon / evening	03-Dec-2008	675.5	4.50	3,039.75	Stock Basis
West JR,Thomas C (US012647137)	Snr. Manager	CC - update Skadden on progress of workstreams and status of the model - also request for input on intercompany accounting issues	03-Dec-2008	675.5	0.50	306.25	BR Process/Status Update
West JR,Thomas C (US012647137)	Snr. Manager	CC - stock basis - review basis model output with SVAughn and MWinston, discuss treatment of various items, make corrections to model, and compile open items list	03-Dec-2008	612.5	6.30	3,858.75	Stock Basis
	Snr. Manager			612.5			

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Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Winston,Michael Paul (US0123534)		Stock Basis - Build stock basis working model not using Attribute Profiler. Consolidate entity information including income, basis adjustments, federal expense and summary in one working model.	03-Dec-2008	1.40	558.60	558.60	Stock Basis
Senior				399			
Winston,Michael Paul (US0123534)	Senior	Stock Basis - Review Prelim. Draft of Stock Basis model with S. Vaughn and T. West.	03-Dec-2008	3.00	1,197.00	1,197.00	Stock Basis
Winston,Michael Paul (US0123534)	Senior	Stock Basis - Review Prelim. Draft of stock basis model with S. Vaughn and T. West.	03-Dec-2008	4.60	1,835.40	1,835.40	Stock Basis
Blank, Jacob M (US010964969)	Senior	Circuit City - Call to discuss lease identification and book/tax analysis	04-Dec-2008	0.50	383.25	383.25	BR Process/Status Update
Cessier,Michel Pierre (US01263725)	Partner	various meetings and work on proposal for property tax and other issues	04-Dec-2008	1.00	567.00	567.00	State Tax Items
Flagg,Nancy A. (US011940912)	Snr. Manager	Hrs: provide plax claim proposal info to Erik ; em to chip with timing of priority initiatives for CC .6	04-Dec-08	612.5	1.3	796.25	State Tax Items
Kosovich, Kimberly Ann (US012419)	Snr. Manager	Prepare and edit memo for VA Sales Tax Holiday	04-Dec-2008	420	0.50	210.00	State Tax Items
Sargent,Amy Johanneh (US012292)	Senior	Review general discussion of professional fees incurred in bankruptcy.	04-Dec-2008	1.00	686.00	686.00	Monthly Fee Application
Stanley,Brad W. (US012354198)	Exec. Director	Discussed with Jeremy Ewell (tax manager) spreadsheet he wants that summarizes FY04 - FY06 IRS audit adjustments by applicable line from Form 1120. (Discussed line certain adjustments should go to)	04-Dec-2008	0.20	41.30	41.30	Tax Return
Stanley,Brad W. (US012354198)	Staff	Finished spreadsheet summarizing FY04 - FY06 IRS audit adjustments by applicable line from Form 1120.	04-Dec-2008	206.5		371.70	Tax Return
Stanley,Brad W. (US012354198)	Staff	Prepared amended return spreadsheets and letters to send to states for FY04 - FY06 adjustments related to IRS audit.	04-Dec-2008	206.5	5.70	1,177.05	Tax Return
Stanley,Brad W. (US012354198)	Staff	Put spreadsheet summarizing FY04 - FY06 IRS audit adjustments by applicable line from Form 1120 with other spreadsheets to send to each state.	04-Dec-2008	206.5	1.20	247.80	Tax Return
Vaughn,Scott D. (US012004058)		Call with Jeff M; Gall R; and EY team to discuss the status of the EY Tax project (382; stock basis; asset basis; I/C; Transaction Cost Analysis) and open items re: same	04-Dec-2008	1.00	675.50	675.50	BR Process/Status Update
Vaughn,Scott D. (US012004058)	Partner	Continue to review the tax returns and related statements for purposes of reviewing the stock basis calculation inputs	04-Dec-2008	675.5	1.50	1,013.25	Stock Basis
Vaughn,Scott D. (US012004058)	Partner	Review allocation categories and begin draft of an e-mail to be sent to Jeff and Gall re: the types of categories and their tax treatment re: Deductibility of Costs incurred in Bankruptcy (Transaction Cost Analysis)	04-Dec-2008	675.5	1.50	1,013.25	Transaction Cost Analysis
West JR,Thomas C (US012647137)	Partner	CC - Call with EY team to discuss COD mapping issues and whether we need to be able to trace book/tax differences to specific leases	04-Dec-2008	0.30	183.75	183.75	BR Process/Status Update
West JR,Thomas C (US012647137)	Snr. Manager	CC - bi-weekly update call with CC tax team - discussion of workstreams and status	04-Dec-2008	612.5		612.50	BR Process/Status Update
West JR,Thomas C (US012647137)	Snr. Manager	CC - coordination of meeting on SALT issues related to on-going consulting arrangements and the need to continue to process those abatement items	04-Dec-2008	612.5	0.30	183.75	State Tax Items
West JR,Thomas C (US012647137)	Snr. Manager	CC - stock basis - review basis model output with SVAughn and MWinston, discuss treatment of various items - particularly fed tax expense and restricted stock via I/C accounts	04-Dec-2008	612.5	1.30	796.25	Stock Basis
Wilson,Jonathan B (US012003115)	Snr. Manager	Update call with Scott Vaughn, Chip Phillips, Tom West of EY and Jeff McDonald, Gall Ridgeway and Kathy Smith (CC) to discuss status of various workstreams.	04-Dec-2008	612.5	1.00	567.00	BR Process/Status Update
Winston,Michael Paul (US0123534)	Snr. Manager	Follow up calls and emails from items addressed during Update call with Circuit City related to liability classification, Property Assessments, COD.	04-Dec-2008	567	0.80	319.20	BR Process/Status Update
Winston,Michael Paul (US0123534)	Senior	Update Call with Circuit City Team (J. McDonald, G. Ridgeway, K. Smith) and EY (S. Vaughn, T. West)	04-Dec-2008	399	1.00	399.00	BR Process/Status Update
Winston,Michael Paul (US0123534)	Senior	Stock Basis - Analyze and Compile list of open items related to stock basis	04-Dec-2008	399	1.00	399.00	Stock Basis
Winston,Michael Paul (US0123534)	Senior	Stock Basis - Format and combine tax expense allocation into new working model.	04-Dec-2008	399	1.80	718.20	Stock Basis
Winston,Michael Paul (US0123534)	Senior	Stock Basis - continue review of preliminary model with S. Vaughn.	04-Dec-2008	399	3.00	1,197.00	Stock Basis
Cessier,Michel Pierre (US01263725)	Snr. Manager	various meetings and work on proposal for property tax and other issues	05-Dec-2008	2.50	1,417.50	1,417.50	State Tax Items
Flagg,Nancy A. (US011940912)		Hrs: Iu with burgos on mcguire woods review of atty list and fu with mcguire woods .3; review of weekly client requests and prioritize open requests .5	05-Dec-08	612.5	0.8	490.00	State Tax Items
Kosovich, Kimberly Ann (US012419)	Snr. Manager	Prepare and edit memo for VA Sales Tax Holiday	05-Dec-2008	420	0.40	168.00	State Tax Items
Malman,Jared Lee (US012558754)	Senior	Emailed Client asking for Nov 382 update schedules. Review Thompson/SEC site for public filings.	05-Dec-2008	399	0.20	79.80	Section 382
More,Vrushali (US012669303)	Senior	Time analysis for November invoices - assist TW with compliance per Foley direction	05-Dec-2008	206.5	0.30	61.95	Monthly Fee Application
Stanley,Brad W. (US012354198)	Staff	Calculated change in bonus depreciation adjustment for amended Missouri returns resulting from FY04 - FY06 IRS audit.	05-Dec-2008	206.5	0.80	165.20	Tax Return
Stanley,Brad W. (US012354198)	Staff	Prepared amended return spreadsheets and letters to send to states for FY04 - FY06 adjustments related to IRS audit.	05-Dec-2008	206.5	6.20	1,280.30	Tax Return
Tegel,Clifford N (US011689431)	Staff	Discuss Canadian APB 23 computation model with Judy Witt for purposes of EY review of US tax implications of asset sale/repatriation model; Review model and provide comments for considerations/adjustments	05-Dec-2008	206.5	0.90	510.30	International Issues
Vaughn,Scott D. (US012004058)	Snr. Manager	Call with Jake; Chip; Tom (EY) to discuss CC's (Jeff / Gall) Q re: how best to identify book / tax COD differences pertaining to their leases	05-Dec-2008	567	0.80	540.40	BR Process/Status Update
Vaughn,Scott D. (US012004058)	Partner	Listen in on Hearing re: BR approval of EY as Tax Consultants	05-Dec-2008	675.5	0.70	472.85	BR Process/Status Update
Vaughn,Scott D. (US012004058)	Partner	Discuss various issues with Skadden (David / Michelle) primarily related to Salmas and 382 and possible L5 but also discussions re: Model and I/C and Debt per entity including leases	05-Dec-2008	675.5	0.70	472.85	Section 382
Vaughn,Scott D. (US012004058)	Partner	Final review of info rec'd to date and impact on stock basis; discuss Open Items List to be compiled with Mike Winston re: Stock basis	05-Dec-2008	675.5	1.80	1,215.90	Stock Basis
Vaughn,Scott D. (US012004058)	Partner	Review list of approved BR court fee categories; revise e-mail to be sent to Jeff / Gall based upon Amy / Jake's comments - send Tax Overview of BR Costs e-mail to Jeff / Gall	05-Dec-2008	675.5	1.20	810.60	Transaction Cost Analysis
Vaughn,Scott D. (US012004058)	Partner			675.5			

Exhibit E
Chronological Detail of Services Rendered

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
West JR,Thomas C (US012647137)	Snr. Manager	CC - Call with EY team to discuss COD mapping issues and whether we need to be able to trace book/tax differences to specific leases	05-Dec-2008	612.5	0.90	551.25	BR Process/Status Update
West JR,Thomas C (US012647137)	Snr. Manager	CC - admin time spent on bill compilation and presentation for BK court formatting and detailed time review	05-Dec-2008	612.5	1.00	612.50	Monthly fee application
West JR,Thomas C (US012647137)	Snr. Manager	CC - SALT issues update and meeting coordination regarding abatement items	05-Dec-2008	612.5	0.30	183.75	State Tax Items
Wilson,Jonathan B (US012003115)	Snr. Manager	Construction of bankruptcy tax model including working with Gail Ridgeway and Kathy Smith of Circuit City to obtain appropriate information.	05-Dec-2008	567	3.00	1,701.00	BK Model
Wilson,Jonathan B (US012003115)	Snr. Manager	call with Jake Blank, Scott Vaughn, Chip Phillips, Tom West and Mike Winston related to COD Income associated with store leases and tax accounting issues associated with it.	05-Dec-2008	567	0.80	453.60	BR Process/Status Update
Winston,Michael Paul (US01235347)	Senior	Call on COO related to leases for stores and allocation to tax entities, w. S. Vaughn, J. Blanks, C. Phillips, T. West and J. Wilson.	05-Dec-2008	399	0.80	319.20	BR Process/Status Update
Winston,Michael Paul (US01235347)	Senior	Stock Basis - review and revise information request for additional items. Draft Discussion items with client.	05-Dec-2008	399	1.00	399.00	Stock Basis
Blank,Jacob M (US010964969)	Senior	(EDIT) Circuit City - (Friday) lease escient bankruptcy ex call call with byteam review	06-Dec-2008	766.50	1.00	766.50	BR Process/Status Update
Tegel,Clifford N (US011689431)	Partner	Review of Canadian disposition APB 23 model after considering PwC pre-sale restructuring and original 2004 acquisition step plan; Draft correspondence to Judy Witt and Gail Ridgeway with observations and corrections to be considered in model	07-Dec-2008	567.00	1.30	737.10	BK Model
Bottler,Crystal M. (US012657235)	Snr. Manager	Circuit City - Admin - Coordinated with the internal Ernst & Young and client bankruptcy teams to schedule a follow up call to discuss and analyze bankruptcy tax process and procedure issues.	08-Dec-2008	399.00	0.50	199.50	State Tax Items
Bowes,Clinton M. (US011103649)	Senior Partner	BK reporting	08-Dec-2008	686.00	1.00	686.00	BR Process/Status Update
Burgos,Erik John (US011660162)	Snr. Manager	review pp tax deduction proposal	08-Dec-2008	612.50	2.20	1,347.50	State Tax Items
Flagg,Nancy A. (US011940912)	Snr. Manager	pp workplan to erik. 6;	08-Dec-2008	612.50	0.60	367.50	State Tax Items
Flagg,Nancy A. (US011940912)	Snr. Manager	review articles re: lab subject to compromise	08-Dec-2008	612.50	1.40	857.50	State Tax Items
Malman,Jared Lee (US012558754)		CC - Corresponds with EJB and TW regarding liability subject to compromise and not subject to compromise and issue relating to whether CC could continue its relationships with current property consultants and contingent fees.	08-Dec-2008	399.00	0.30	119.70	State Tax Items
Stanley,Brad W. (US012354198)	Senior	Attempted to get access to clients software to prepare FY08 state returns.	08-Dec-2008	206.50	0.80	165.20	Tax Return
Stanley,Brad W. (US012354198)	Staff	Prepared FY08 state returns.	08-Dec-2008	206.50	3.50	722.75	Tax Return
Stanley,Brad W. (US012354198)	Staff	Prepared amended return spreadsheets and letters to send to states for FY04 - FY06 adjustments related to IRS audit.	08-Dec-2008	206.50	4.80	991.20	Tax Return
Tegel,Clifford N (US011689431)		Review of Canadian disposition APB 23 model after considering PwC pre-sale restructuring and original 2004 acquisition step plan; Draft correspondence to Judy Witt and Gail Ridgeway with observations and corrections to be considered in model	08-Dec-2008	567.00	2.40	1,360.80	BK Model
Vaughn,Scott D. (US012004058)	Snr. Manager	Review of categories and classification of veritucus entries for First Monthly Fee Application	08-Dec-2008	675.50	1.50	1,013.25	Monthly Fee Application
Vaughn,Scott D. (US012004058)	Partner	Initial skim of billing detail for monthly reporting application; send to Simons with comments to re-sort / re-categorize various time entries to more properly reflect work performed	08-Dec-2008	675.50	0.50	337.75	Monthly Fee Application
West JR,Thomas C (US012647137)		Asset basis - Meeting with GRidgeway and Llesher to discuss specific asset and liabilities accounts and appropriate treatment for tax basis purposes	08-Dec-2008	612.50	0.60	367.50	Asset Basis
West JR,Thomas C (US012647137)	Snr. Manager	Monthly fee application - CC - review memorandum from Foley on process and procedures in BR	08-Dec-2008	612.50	1.00	612.50	Monthly Fee Application
West JR,Thomas C (US012647137)	Snr. Manager	Monthly fee application - Circuit City review and preparation of invoices and detail for submission to GC and the court	08-Dec-2008	612.50	2.50	1,531.25	Monthly Fee Application
West JR,Thomas C (US012647137)	Snr. Manager	Stock basis - CC - review onsite of Interian formation documents for determination of opening basis	08-Dec-2008	612.50	1.00	612.50	Stock Basis
West JR,Thomas C (US012647137)	Snr. Manager	Travel - CC - travel to Richmond hq (net of normal 1 hr commute)	08-Dec-2008	612.50	1.00	612.50	Travel
Bottler,Crystal M. (US012657235)		Circuit City - Admin - Coordinated with the internal Ernst & Young and client bankruptcy teams to schedule a follow up call to discuss and analyze bankruptcy tax process and procedure issues.	09-Dec-2008	399.00	0.50	199.50	State Tax Items
Burgos,Erik John (US011660162)	Senior	review of information to be discussed on CC update call at 10 (1.3) as well as participation on call (1.0).	09-Dec-2008	612.50	2.30	1,408.75	State Tax Items
Flagg,Nancy A. (US011940912)	Snr. Manager	call w EY and CC team to discuss TX state lien and liabilities subject to compromise 1.1; em to burgos re: plax info status .3; em to dan blanks re: ely questions doc .3; compile state pp secured info and send to deane .6;	09-Dec-2008	612.50	2.30	1,408.75	State Tax Items
Malman,Jared Lee (US012558754)	Snr. Manager	CC Call (1 HR) with CC Team and EY team related to liabilities subject to compromise, secured liabilities, Texas lien pre-petition, priority vs non-priority, interest accrual during bankruptcy.	09-Dec-2008	399.00	1.00	399.00	State Tax Items
Malman,Jared Lee (US012558754)	Senior	Read Personal Property tax unsecured state overview research and emails between EY and CC regarding same.	09-Dec-2008	399.00	0.30	119.70	State Tax Items
Malman,Jared Lee (US012558754)	Senior	Read email corr b/n McGuire Woods and EY (Flagg, Burgos), Hrs: Prepared FY08 CA flow-through entity tax return for Circuit City Purchasing Company, LLC.	09-Dec-2008	399.00	0.20	79.80	State Tax Items
Stanley,Brad W. (US012354198)	Staff	Hrs: Prepared FY08 CA flow-through entity return for Orbyx Electronics.	09-Dec-2008	206.50	1	206.50	Tax Return
Stanley,Brad W. (US012354198)	Staff	Hrs: Prepared FY08 Ohio locality income tax returns for Circuit City Stores, Inc.	09-Dec-2008	206.50	0.8	165.20	Tax Return
Stanley,Brad W. (US012354198)	Staff	Prepared amended return spreadsheets and letters to send to states for FY04 - FY06 adjustments related to IRS audit.	09-Dec-2008	206.50	4.00	826.00	Tax Return
Vaughn,Scott D. (US012004058)	Partner	Review compensation memorandum from Foley that discuss protocols for time / billing	09-Dec-2008	675.50	0.50	337.75	Monthly Fee Application
Vaughn,Scott D. (US012004058)	Partner	review detailed info for Monthly Fee application and send to David D of Foley for comment	09-Dec-2008	675.50	2.00	1,351.00	Monthly Fee Application
Vaughn,Scott D. (US012004058)	Partner	Call with CC (Jeff, Gail; Scott Ash); to discuss SALT updates re: Liability sub to compromise and other property and non-income tax issues	09-Dec-2008	675.50	1.00	675.50	State Tax Items
Vaughn,Scott D. (US012004058)	Partner	Call with CC - Jeff M; Gail R; and EY team - Chip, Jon; Tom to discuss status and open items on 382; stock basis; asset basis; Transaction Cost Analysis, etc. - also discuss basic rules of Transaction Cost Analysis	09-Dec-2008	675.50	0.80	540.40	Section 382

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Chronological Detail of Services Rendered

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
West JR,Thomas C (US012647137)	Snr. Manager	SALT - update call with CC tax dept and EY team on status of various state claims and lease issues and the ability to compromise in BK	09-Dec-2008	612.50	1.00	612.50	State Tax Items
West JR,Thomas C (US012647137)	Snr. Manager	Meetings - CC - update call with CC tax dept on stock basis open items and timing and responsibilities for asset and workplan workstreams	09-Dec-2008	612.50	0.80	490.00	Stock Basis
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - status call on transaction costs and accounting for leasing book/tax differences	09-Dec-2008	612.50	1.00	612.50	BR Process/Status Update
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - call with SV on monthly fee application coordination with counsel	09-Dec-2008	612.50	0.30	183.75	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Snr. Manager	Weekly update call with Jeff McDonald, Gail Ridgeway and Kathy Smith of CC and Scott Vaughn, Tom West and Chip Phillips of EY	09-Dec-2008	567.00	1.50	850.50	BR Process/Status Update
Winston,Michael Paul (US01235347)	Senior	Update call on Federal Issues with Circuit City including Bankruptcy cost analysis, open items(J. McDonald, G. Ridgeway) and EY (S. Vaughn, T. West, J. Wilson)	09-Dec-2008	399.00	0.70	279.30	BR Process/Status Update
Winston,Michael Paul (US01235347)	Senior	Update call with Circuit City (J. McDonald, G. Ridgeway, S. Ash, J. Ewell) on SALT issues.	09-Dec-2008	399.00	1.00	399.00	State Tax Items
Winston,Michael Paul (US01235347)	Senior	Stock Basis - revise open items list to delegate responsibilities.	09-Dec-2008	399.00	0.20	79.80	Stock Basis
Blank,Jacob M (US010964969)	Partner	Circuit City - call with EY Team.	10-Dec-2008	766.50	0.50	383.25	BR Process/Status Update
Bottieri,Crystal M. (US012657235)	Senior	Circuit City - Admin - Coordinated with the internal Ernst & Young and client bankruptcy teams to schedule a follow up call to discuss and analyze bankruptcy tax process and procedure issues.	10-Dec-2008	399.00	0.20	79.80	State Tax Items
Bottieri,Crystal M. (US012657235)	Senior	Circuit City - Participated in conference call to discuss and analyze the potential opportunities for reducing property tax valuations for 2009 property taxes.	10-Dec-2008	399.00	0.50	199.50	State Tax Items
Bottieri,Crystal M. (US012657235)	Senior	Circuit City - Researched the bankruptcy code for the authority for interest not accruing for priority tax claims during the pendency of the bankruptcy period.	10-Dec-2008	399.00	0.30	119.70	State Tax Items
Burgos,Erik John (US011660162)	Snr. Manager	review pp tax reduction proposal	10-Dec-2008	612.50	3.80	2,327.50	State Tax Items
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	CC plax call - charlie and deane re: ptax proposal	10-Dec-2008	612.50	0.40	245.00	State Tax Items
Malman,Jared Lee (US012558754)	Senior	Followed-up with Mardi Deykin (CC) on Nov 4/s rollforward. Reviewed latest 10-Q, rollforward schedules prepared by CC for Oct, reconcillist of shares (by EY) and spoke to Mardi and then to Rife to determine what option were in the money, how many restricted stock shares unvested ad what options vested.	10-Dec-2008	399.00	1.20	478.80	Section 382
Malman,Jared Lee (US012558754)	Senior	Reviewed Salinas actual purchases of stock and computed total shares acquired on certain acquisition dates in order to more accurately compute 382 ownership shift by using more precise dates and to determine when Salinas became a 5% shareholder.	10-Dec-2008	399.00	2.80	1,117.20	Section 382
Rife,Daniel Mark (US012003959)	Senior	discussion with Jared about appropriate treatment of Salinas detail and application of 1.382-27(g)(5)(A) to determine when to treat Salinas as 5-percent shareholder. Review email to Scott with our position.	10-Dec-2008	542.50	1.00	542.50	Section 382
Stanley,Brad W. (US012354198)	Manager	Hrs: Prepared FY08 VA income tax return for Abbot Advertising, Inc. and CC Purchasing Co.	10-Dec-2008	206.50	3.6	743.40	Tax Return
Stanley,Brad W. (US012354198)	Staff	Hrs: Prepared FY08 PA income tax return for CC Purchasing Co. Call with David D from Foley to discuss revisions needed to Monthly Fee Application	10-Dec-2008	206.50	3.5	722.75	
Vaughn,Scott D. (US012004058)	Partner	Call with Tom to discuss revisions needed to Monthly Fee Application	10-Dec-2008	675.50	0.50	337.75	Monthly Fee Application
Vaughn,Scott D. (US012004058)	Partner	Call with D Levy (Skadden) ; J Blank; T West to discuss current status of 382 negotiations with Salines and potential impacts of various sell down strategies as well as possible items that could cause a 382 change	10-Dec-2008	675.50	0.30	202.65	Monthly Fee Application
Vaughn,Scott D. (US012004058)	Partner	e-mail with Jared and Rife re: updating 382 for latest info review Salinas filing sent by Skadden;	10-Dec-2008	675.50	0.20	135.10	Section 382
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - fee application review and coordination of edit requests	10-Dec-2008	612.50	1.00	612.50	Monthly Fee Application
Wilson,Jonahal B (US012003115)	Snr. Manager	Billing and lime analysis for purposes of presenting to bankruptcy court for reimbursement!	10-Dec-2008	567.00	1.00	567.00	Monthly Fee Application
Blank,Jacob M (US010964969)	Senior	Hrs: Circuit City - Call wclient & scott Vaughn. Call with respect to bankruptcy process, tax claims management, putting tax data together for creditors and advisors, COD, Impact of automatic stay on tax payable, intercompany acc'te, 382 etc. (12/11/08 - Circuit City - Continued the discussion and analysis of bankruptcy tax issues and procedures with the client and debtor counsel during a conference call to develop a roadmap for the bankruptcy tax process.	11-Dec-2008	766.50	1.50	1,149.75	BR Process/Status Update
Bottieri,Crystal M. (US012657235)	Partner	review of information to be discussed on CC update call at 10 (1.3) as well as participation on call (1.0).	11-Dec-2008	399.00	1.70	678.30	State Tax Items
Burgos,Erik John (US011660162)	Senior	reviewed and provided comments on policy and procedures bankruptcy questions updated by crystal bottieri, and participated on CC procedure call.	11-Dec-2008	612.50	0.50	306.25	State Tax Items
Burgos,Erik John (US011660162)	Snr. Manager	meeting with checklist and SALT issues	11-Dec-2008	612.50	6.60	4,042.50	State Tax Items
Cassler,Michel Pierre (US01263725)	Snr. Manager	details to follow	11-Dec-2008	567.00	1.00	567.00	State Tax Items
Flagg,Nancy A. (US011940912)	Snr. Manager	prep for call w counsel on atty questions .3	11-Dec-2008	612.50	4.00	2,450.00	State Tax Items
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	Inputted detailed Salines transactions into EY 382 software and ran EY 382 cube software.	11-Dec-2008	612.50	0.30	183.75	State Tax Items
Malman,Jared Lee (US012558754)	Senior	Reconciled Salines detailed transactions to public documents and detailed excel spreadsheet provided by GSS.	11-Dec-2008	399.00	0.80	319.20	Section 382
Malman,Jared Lee (US012558754)	Senior	Reviewed 382 update to include Salines transaction.	11-Dec-2008	399.00	0.40	159.60	Section 382
Malman,Jared Lee (US012558754)	Senior-Grade 2	382&5 research and discussion with Rife	11-Dec-2008	399.00	0.30	119.70	Section 382
Panchapakesan,Jayanthal (US01261)	Staff	P BRKP - Worked on the summary of acquired shares schedule.	11-Dec-2008	105.00	2.50	262.50	Section 382
Phillips,Charles F (US012001428)	Partner	discussion with McDonald on information requests, quality of date and update on timing for the model work and review of schedule	11-Dec-2008	665.00	1.30	864.50	BR Process/Status Update
Stanley,Brad W. (US012354198)	Staff	Hrs: Prepared FY08 NJ income tax return for Circuit City Stores West Coast, Inc.	11-Dec-2008	206.50	7.6	1,569.40	Tax Return
Stanley,Brad W. (US012354198)	Staff	Hrs: Prepared FY08 KY locality income tax return for Circuit City Distribution Co.	11-Dec-2008	206.50	2	413.00	Tax Return
Vaughn,Scott D. (US012004058)	Partner	update call with Tom West; Nancy Flagg to discuss open items for SALT; and Fed	11-Dec-2008	675.50	0.50	337.75	State Tax Items

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Emp/Vendor	Title	Desc	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - SALT call with EBurgos to coordinate property tax approach and provide background on leasing issues	11-Dec-2008	612.50	0.50	306.25	State Tax Items
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - SALT call, discussion of ability to compromise on various categories of claims and necessity of current proceedings in state and local jurisdictions	11-Dec-2008	612.50	1.80	1,102.50	State Tax Items
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - aalt call on property tax issues and potential revaluation evidence and procedures	11-Dec-2008	612.50	0.90	551.25	State Tax Items
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - s382 - call with CC tax department on current 382 strategy and CC executive decision process	11-Dec-2008	612.50	0.30	183.75	Section 382
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - s382 email discussion with CP, JB, and SV on status of selldown situation and potential PLR	11-Dec-2008	612.50	0.30	183.75	Section 382
		Hrs: email RFD language to CC tax and atty for review and approval .4; review weekly activity and prioritize remaining to do				735.00	State Tax Items
Flegg,Nancy A. US011940912	Snr. Manager		12-Dec-08	612.50	1.2		
Malman,Jared Lee (US012558754)			12-Dec-2008	399.00	1.50	598.50	Section 382
	Senior Manager						
Messner,Karen S. (US011996422)	Manager	Discussed updates with Rife. Exported 382 ownership shifts (to account for Salines transaction summary and CC November transactions as Provided by CC) from EY software into excel sheets. Reviewed updated 382 results.	12-Dec-2008	627.20	0.40	250.88	A/C Method Change
Rife,Daniel Mark (US012003959)	Manager	filling Consent Agreement with IRS for bonus expense method change (O'Conor)	12-Dec-2008	542.50	1.00	542.50	Section 382
Stanley,Brad W. (US012354198)	Staff	review of updates to 382 study for salines detail and CC transactions through Nov. 30, 2008	12-Dec-2008	206.50	6.8	1,404.20	Tax Return
Stanley,Brad W. (US012354198)	Staff	Hrs: Prepared FY08 NJ Income tax return for Circuit City Stores, Inc.	12-Dec-2008	206.50		247.80	Tax Return
Vaughn,Scott D. (US012004058)		Hrs: Prepared FY08 NJ Income tax return for Circuit City Stores West Coast, Inc.	12-Dec-2008	206.50	1.2		
Vaughn,Scott D. (US012004058)	Partner	Follow-up e-mails with Crystal; Jared; Julia; Erik re: Monthly fee Application - Add'l descriptions needed; call with Simone to discuss revisions	12-Dec-2008	675.50	0.50	337.75	Monthly Fee Application
Vaughn,Scott D. (US012004058)	Partner	work with Simone on Monthly Fee Application	12-Dec-2008	675.50	1.00	675.50	Monthly Fee Application
Vaughn,Scott D. (US012004058)	Partner	review revised 382 calc based upon revised Salines Info and update of share rollforward for November 2008 from CC	12-Dec-2008	675.50	0.70	472.85	Section 382
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - finalize review of monthly fee application adjustments and discuss with counsel	12-Dec-2008	612.50	1.00	612.50	Monthly Fee Application
Blank,Jacob M (US010964969)	Partner	Circuit City - COD + impact on PTI, source liabilities subject to compromise articles for Jeff McDonald	14-Dec-2008	766.50	1.00	766.50	International APB 23 Provision
Flagg,Nancy A. (US011940912)	Snr. Manager	14-Dec-2008	612.50	0.40	245.00	State Tax Items	
Blank,Jacob M (US010964969)	Partner	Circuit City - call with Scott Vaughn re: 956 code & PLR	15-Dec-2008	766.50	0.50	383.25	International APB 23 Provision
Bottler,Crystal M. (US012657235)		CC - Admin - Compiled with Ernst & Young quality and risk management procedures by uploading relevant documents and client communications to edocs	15-Dec-2008	399.00	0.30	119.70	State Tax Items
Feehan,Joseph R. (US012053237)	Senior Manager	CC Review of Proper tax positions taken by CC, review of e-mails from EY team	15-Dec-2008	612.50	0.60	367.50	State Tax Items
Flagg,Nancy A. (US011940912)	Snr. Manager	email regarding liabilities subject to compromise articles to Jeff McDonald	15-Dec-2008	612.50	0.30	183.75	State Tax Items
Flagg,Nancy A. (US011940912)	Snr. Manager	email reply to Sarah Harris reL MI re tax bills .8; fu on KCC credentials for CC tax dept .3	15-Dec-2008	612.50	1.10	673.75	State Tax Items
Huck,Martin Todd (US012471611)	Snr. Manager	Internal EY phone call discussing Section 382 and possible Section 382 PLR unwind	15-Dec-2008	612.50	0.50	306.25	Section 382
Huck,Martin Todd (US012471611)	Snr. Manager	Reviewing PLRs to prepare for Internal EY phone call discussing Section 382 and possible Section 382 PLR unwind	15-Dec-2008	612.50	0.30	183.75	Section 382
	Snr. Manager	Hrs: Prepared FY08 MI locality income tax returns for Circuit City Stores, Inc.	15-Dec-08	206.5	6.5		
Stanley,Brad W. US012354198	Staff					1342.25	Loan Staff
Stanley,Brad W. US012354198	Staff	Hrs: Prepared FY08 IA income tax return for Circuit City Stores, Inc.	15-Dec-08	206.5	1.5	309.75	Loan Staff
Vaughn,Scott D. (US012004058)	Partner	Discussions with Jake Blank re: Attribute Reduction and PTI	15-Dec-2008	675.50	0.50	337.75	International APB 23 Provision
Vaughn,Scott D. (US012004058)	Partner	Review final Monthly Fee application letter; detail	15-Dec-2008	675.50	0.50	337.75	Monthly Fee Application
Vaughn,Scott D. (US012004058)	Partner	Discuss PLRs re: sell down orders under 382 with Martin Huck and Tom West	15-Dec-2008	675.50	0.50	337.75	Section 382
West JR,Thomas C (US012647137)	Snr. Manager	CC - s382 discussion of PLR interpretations with SV and MH	15-Dec-2008	612.50	0.50	306.25	Section 382
Blank,Jacob M (US010964969)	Partner	Circuit City - call re: 382 status & sell down & update re 956 issues	16-Dec-2008	766.50	0.50	383.25	Section 382
Burgos,Erik John (US011660162)		completion of internal restructuring proposal to CC team which discussed the income/franchise tax benefits on eliminating their current east west royalty structure and replacing with a supply chain opportunity.	16-Dec-2008	612.50	3.20	1,960.00	State Tax Items
Burgos,Erik John (US011660162)	Snr. Manager	conference call with CC team to discuss current status on bankruptcy issues both federal and state.	16-Dec-2008	612.50	1.00	612.50	State Tax Items
Burgos,Erik John (US011660162)	Snr. Manager	reviewed MI real estate tax issue raised by sarah harris from circuit city to nancy.	16-Dec-2008	612.50	0.60	367.50	State Tax Items
Feehan,Joseph R. (US012053237)	Snr. Manager	Internal Conference call on US and Canadian bankruptcy issues	16-Dec-2008	612.50	1.50	918.75	State Tax Items
Huck,Martin Todd (US012471611)		Phone with call EY and Skadden discussing Section 382 and possible Section 382 PLR unwind	16-Dec-2008	612.50	0.70	428.75	Section 382
	Snr. Manager	a purported acquisition of stock					
Malman,Jared Lee (US012558754)	Senior	Discussed section 382 memo with Rife and briefly outlined Memo.	16-Dec-2008	399.00	0.50	199.50	Section 382
Malman,Jared Lee (US012558754)	Senior	Drafted Updated 382 Memo discussing current period (3/1/08-11/30/08) and the ownership shifts therein	16-Dec-2008	399.00	4.70	1,875.30	Section 382
Malman,Jared Lee (US012558754)	Senior	Read emails from first 3 quarter updates of current fiscal year to understand how to will about updates in memo.	16-Dec-2008	399.00	0.50	199.50	Section 382
Malman,Jared Lee (US012558754)	Senior	Reviewed cube to confirm additional details added for Prior Analysis (period ending 2/29/08).	16-Dec-2008	399.00	0.80	319.20	Section 382
Malman,Jared Lee (US012558754)	Senior	Reviewed Prior 382 Analysis memo to confirm treatment of certain 5-percent shareholders.	16-Dec-2008	399.00	0.50	199.50	Section 382
Rife,Daniel Mark (US012003959)	Manager	Review and revise 382 Nov. 30, 2008 update memo	16-Dec-2008	542.50	1.00	542.50	Section 382
Rife,Daniel Mark (US012003959)	Manager	starting initial draft of section 382 memo with Jared	16-Dec-2008	542.50	1.20	651.00	Section 382
Singleton,Henry V. (US012608967)		10 minutes on the phone with Linda Lorello, IRS Bankruptcy Specialist, to discuss procedures prohibiting release of additional cash being held back from 2004 to 2006 examination cycle.	16-Dec-2008	709.10	0.50	354.55	Controversy
	Exec. Director	Procedures stated that IRS will not release funds until determination is made on all unexamined tax matters. 10 minutes on the phone with Marie Maple, Revenue Officer, to discuss interest claim process and request her to follow-up on where claim is in the processing cycle. 10 minutes to prepare and send emails to Circuit City (Jeff MacDonald, Gail Ridgeway)					

Exhibit E
Chronological Detail of Services Rendered

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Stanley,Brad W. US012354198	Staff	Hrs: Prepared amended return spreadsheets and letters to send to states for FY04 - FY06 adjustments related to IRS audit.	16-Dec-08	206.5	5.4	1115.1	Loan Staff
Tegel,Clifford N (US011689431)	Snr. Manager	Participate on conference call to discuss Section 956 ramifications of BofA financing amendments, impact of 956 on asset sale model	16-Dec-2008	567.00	1.80	1,020.60	International APB 23 Provision
Tegel,Clifford N (US011689431)	Snr. Manager	Prepare template providing steps, considerations and technical points surrounding the interplay of Section 956 and the asset sale alternative model - As directed by the client at the end of the conference call on 12/16	16-Dec-2008	567.00	4.10	2,324.70	International APB 23 Provision
Vaughn,Scott D. (US012004058)	Partner	Update call with CC (Jeff M; Gail R; Kathy) to discuss APB 23 issues and Sec. 956 issues concerning InterTan Canada and Pledge re: Borrowing; also discuss update re: Sec. 382 PLR process	16-Dec-2008	675.50	2.00	1,351.00	International APB 23 Provision
Vaughn,Scott D. (US012004058)	Partner	call with Cliff Tegel to discuss InterTan transaction and Sec. 956 issue	16-Dec-2008	675.50	0.50	337.75	International APB 23 Provision
Vaughn,Scott D. (US012004058)	Partner	review slides and excel sent by Cliff sent from Judy Witt of CC re: InterTan and Sec. 956 and APB 23	16-Dec-2008	675.50	0.50	337.75	International APB 23 Provision
Vaughn,Scott D. (US012004058)	Partner	Call with David Levy; Michelle Brunsvoold of Skadden; Martin Huck; Jake Blank; Tom West of EY to discuss factors the IRS considers when issuing 382 Sell Down PLRs	16-Dec-2008	675.50	0.80	540.40	Section 382
Vaughn,Scott D. (US012004058)	Partner	discuss 382 update memo with Dan Rife	16-Dec-2008	675.50	0.50	337.75	Section 382
Vaughn,Scott D. (US012004058)	Partner	CC - analysis of InterTan transactions for US federal income tax	16-Dec-2008	612.50	3.50	2,143.75	Impact and drafting of memo for CC tax dept to assist with APB 23 compliance
West JR,Thomas C (US012647137)	Snr. Manager	CC - call with CC tax team to discuss InterTan's potential PTI issues and approach to evaluating the best attribute preservation strategy in BK / also discussed high level s382 issues and accounting for lease write-downs from a tax perspective	16-Dec-2008	612.50	1.50	918.75	International APB 23 Provision
West JR,Thomas C (US012647137)	Snr. Manager	CC - meeting with SV to discuss on Canadian restructuring issues and historic exposures on E&P	16-Dec-2008	612.50	0.50	306.25	International APB 23 Provision
West JR,Thomas C (US012647137)	Snr. Manager	CC - s382 - conf call with EY & Skadden to discuss PLR strategy and approach to IRS regarding enforcement of the trading order	16-Dec-2008	612.50	0.80	490.00	Section 382
Wineton,Michael Paul (US01235347)	Snr. Manager	Update call with client (J. McDonald, G. Ridgeway) and EY (S. Vaughn, T. West, E. Burgos, C. Temple) to discuss InterTAN basis, 956 inclusion, credit facility, cancellation of debt.	16-Dec-2008	399.00	1.90	758.10	BR Process/Status Update
Wineton,Michael Paul (US01235347)	Senior	Review of InterTAN acquisition and update stock basis model for Ventoux, InterTAN US, InterTAN CA.	16-Dec-2008	399.00	0.80	319.20	Stock Basis
Blank,Jacob M (US010964969)	Senior	Circuit City - Review 956 phasing memo	17-Dec-2008	766.50	1.00	766.50	International APB 23 Provision
Burgos,Erik John (US011660162)	Partner	completion of real property tax proposal to CC team which addresses opportunities on reducing proof of claims as well as setting favorable 09 real property values on locations where CC has retained separate appeal rights for PP tax values.	17-Dec-2008	612.50	3.60	2,205.00	State Tax Items
De Jong,Daniel (US012208919)	Snr. Manager	SALT - Calls with Jeremy to narrow down issues for analysis regarding the state tax implications of a possible sale of assets by a Canadian subsidiary followed by a distribution of the sales proceeds that would be relevant for state tax reporting and provision purposes.	17-Dec-2008	469.00	1.10	515.90	
Flagg,Nancy A. (US011940912)	Manager	real property proposal comments to Eric .7; real property info to elirk on # of owned stores .2	17-Dec-2008	612.50	0.90	551.25	State Tax Items
Malman,Jared Lee (US012558754)	Snr. Manager	Completed updated draft CC 382 Memo - (first 3 quarters of fiscal year).	17-Dec-2008	399.00	1.00	399.00	Section 382
Malman,Jared Lee (US012558754)	Senior	Made Rife's revisions to draft 382 update Memo.	17-Dec-2008	399.00	0.90	359.10	Section 382
Malman,Jared Lee (US012558754)	Senior	Updated 382 Study to apply 1.382-2T(g)(5)(i)(A) to 5-percent shareholders (i.e., Wattles and HBK).	17-Dec-2008	399.00	0.30	119.70	Section 382
Malman,Jared Lee (US012558754)	Senior	Updated EY 382 software to run cumulative shift effect of different scenarios and exported results to excel.	17-Dec-2008	399.00	0.60	239.40	Section 382
Oleszkiewicz,Rebecca E. Kennedy US012272150	Staff	Hrs: review of the outline of potential steps and considerations in assessing the tax impact of repatriation from InterTan Canada that Dan De Jong sent in order to develop the list of issues for review and potential open items needed and unknown	17-Dec-08	399.00	0.8		
Rife,Daniel Mark (US012003959)	Manager	Review of previous 382 results sent to KPMG against current Nov. 30, 2008 382 results to determine differences	17-Dec-2008	542.50	0.60	325.50	Section 382
Rife,Daniel Mark (US012003959)	Manager	finalizing draft memo and calculations for Nov. 30, 2008 382 study	17-Dec-2008	542.50	1.00	542.50	Section 382
Rife,Daniel Mark (US012003959)	Manager	Review and revise 382 calculations for Nov. 30, 2008 update, running calcs under immediately before and retrospective methodology, applying p51A to all applicable shareholders	17-Dec-2008	542.50	3.00	1,627.50	Section 382
Rife,Daniel Mark (US012003959)	Manager	Review and revise 382 Nov. 30, 2008 update memo	17-Dec-2008	542.50	2.00	1,085.00	Section 382
Singleton,Henry V. (US012608967)	Manager	15 minutes communicating (email and telephone) with Bobby Hunt, Collection requesting clarification of procedures for companies under bankruptcy protection with respect to releasing payments. Procedure communicated that all payments (including interest) has to go through the Bankruptcy Unit for approval to release. Also, agreed to follow-up on the interest proceeding. 15 minutes for follow-up call with Marie Maple, Revenue Officer and providing status update to Jeff MacDonald via telephone message.	17-Dec-2008	709.10	0.50	354.55	BR Process/Status Update
Stanley,Brad W. US012354198	Exec. Director	Hrs: Cleared Jeremy's notes on amended return spreadsheets and letters to send to states (those due 60 days from date of RAR) for FY04 - FY06 adjustments related to IRS audit.	17-Dec-08	206.5	3.5	722.75	Loan Staff
Stanley,Brad W. US012354198	Staff	Hrs: Prepared amended returns for states for FY04 - FY06 adjustments related to IRS audit.	17-Dec-08	206.5	4.5	929.25	Loan Staff
Tegel,Clifford N (US011689431)	Snr. Manager	Conference call with Bill Hassell to discuss his suggested edits to the Canadian repatriation outline; Make edits to outline.	17-Dec-2008	567.00	3.20	1,814.40	International APB 23 Provision
Vaughn,Scott D. (US012004058)	Partner	call with Cliff Tegel to discuss my Qs / comments on APB 23 outline	17-Dec-2008	675.50	0.50	337.75	International APB 23 Provision
Vaughn,Scott D. (US012004058)	Partner	finalize review of Workplan for APB 23 w/ Tom	17-Dec-2008	675.50	0.50	337.75	International APB 23 Provision
Vaughn,Scott D. (US012004058)	Partner	Review / Comment on APB 23; Sec. 956 steps outline	17-Dec-2008	675.50	1.50	1,013.25	International APB 23 Provision
Vaughn,Scott D. (US012004058)	Partner	review Sec. 956 authorities re: Pledges	17-Dec-2008	675.50	0.50	337.75	International APB 23 Provision
Vaughn,Scott D. (US012004058)	Partner	add'l review of 382 memo; revise certain assumptions re: redemptions; other items in model to finalize for Jeff M (CC)	17-Dec-2008	675.50	1.50	1,013.25	Section 382
Vaughn,Scott D. (US012004058)	Partner	review 382 update and related 3Q Update memo from Dan; suggest revisions	17-Dec-2008	675.50	1.00	675.50	Section 382
West JR,Thomas C (US012647137)	Snr. Manager	CC - InterTan - call to discuss 956 and potential E&P pick up	17-Dec-2008	612.50	0.50	306.25	International APB 23 Provision

Exhibit E
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Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
West JR,Thomas C (US012647137)	Snr. Manager	CC - Interlan section 956 issues, review of Sub C issues on potential unwind	17-Dec-2008	612.50	1.70	1,041.25	International APB 23 Provision Section 382
Blank, Jacob M (US010964969)	Partner	Circuit City - Review 382 memos & study	18-Dec-2008	766.50	0.50	383.25	
De Jong, Daniel (US012208919)		SALT - Work with senior (Becky Kennedy) to refine issues for analysis re potential distribution from Canadian subsidiary; met with Tom West to discuss the federal treatment of those transactions; work on analysis of CA impacts.	18-Dec-2008	469.00	1.60	750.40	
Eastwood, Deane R (US011090531)	Manager	Review memo on state dividend received deduction issue	18-Dec-2008	665.00	0.30	199.50	State Tax Items
Flegg, Nancy A. (US011940912)	Partner	Review issues for this week and prioritize upcoming week todos for the client	18-Dec-2008	612.50	0.50	306.25	State Tax Items
Meyerer, Thomas H (US011036165)	Snr. Manager	Phillips/RICH/consult and research re federal employment tax effect of stop payment on checks for pre-petition wages	18-Dec-2008	709.10	1.70	1,205.47	State Tax Items
Mirsky, Ira B. (US011039123)	Exec. Director	Jeff McDonald (VP Tax), Chip Phillips quest. re: Correct employment tax information reporting treatment, and corresponding liability for withholding and employer taxes in connection with uncashed employee paychecks that were subjected to stop payment order in connection with Bankruptcy Petition. Includes e-mail to client file, and preliminary research, and discussion with Tom Meyerer.	18-Dec-2008	688.80	2.30	1,584.24	State Tax Items
Oleszkiewicz, Rebecca E. Kennedy (US012272150)	Snr. Manager	Hrs: discussion with Tim West and Dan De Jong regarding the outline prepared by Tim West for Circuit City and the implications the outline may have on the SALT research for DRD, 78 gross-up, and PTI				159.60	State Tax Items
Oleszkiewicz, Rebecca E. Kennedy (US012272150)	Staff	Hrs: discussion with Dan De Jong for matrix development and SALT research	18-Dec-08	399.00	0.4	239.40	State Tax Items
Oleszkiewicz, Rebecca E. Kennedy (US012272150)	Staff	Hrs: creation of state matrix for DRD, 78 gross-up, and PTI research	18-Dec-08	399.00	0.6	159.60	State Tax Items
Oleszkiewicz, Rebecca E. Kennedy (US012272150)	Staff	Hrs: California research for the state matrix for DRD, 78 gross-up and PTI	18-Dec-08	399.00	0.4	558.60	State Tax Items
Oleszkiewicz, Rebecca E. Kennedy (US012272150)	Staff	Hrs: discussion with Dan De Jong on open California items and state desk issues that California presents	18-Dec-08	399.00	1.4	279.30	State Tax Items
Oleszkiewicz, Rebecca E. Kennedy (US012272150)	Staff	Hrs: edits to California in the DRD, 78 gross-up and PTI SALT matrix; email to California state desk for his review	18-Dec-08	399.00	0.7	39.90	State Tax Items
Stanley, Brad W. (US012354198)	Staff	Hrs: Prepared amended returns for states for FY04 - FY06 adjustments related to IRS audit.	18-Dec-08	399.00	0.1	202.65	Loan Staff
Vaughn, Scott D. (US012004058)	Partner	call with J Blank to discuss FTC / Attribute reduction overlay; ability to retroactively amend attribute reduction	18-Dec-08	206.5	6.6	1362.9	
Vaughn, Scott D. (US012004058)	Partner	e-mails with Hassell re: FTC / attribute reduction overlay	18-Dec-2008	675.50	0.30	202.65	International APB 23 Provision
Vaughn, Scott D. (US012004058)	Partner	call with Tom; Michel; Jon to discuss status of basis; ITS; Model; SALT projects	18-Dec-2008	675.50	0.20	135.10	International APB 23 Provision
Vaughn, Scott D. (US012004058)	Partner	finalize 382 3Q memo - send to Jeff M al CC	18-Dec-2008	675.50	0.50	337.75	State Tax Items
West JR, Thomas C (US012647137)	Partner	CC - call with CP to discuss Interlan accounting issue and conclusions from memo	18-Dec-2008	612.50	0.30	183.75	Section 382
West JR, Thomas C (US012647137)	Snr. Manager	CC - Interlan issues - research on distribution of note's treatment for PTI purposes	18-Dec-2008	612.50	1.30	796.25	International APB 23 Provision
West JR, Thomas C (US012647137)	Snr. Manager	CC - meeting with McLean state team to explain Interlan issues and respond to CC request for guidance on SALT effects	18-Dec-2008	612.50	0.50	306.25	International APB 23 Provision
De Jong, Daniel (US012208919)	Snr. Manager	SALT - Work on review of matrix detailing the state tax impacts of the possible distribution of cash from a Canadian sub to its US parent for purposes of determining the state filing and provision impacts of this transaction; emailed draft matrix to Jeremy.	19-Dec-2008	469.00	0.90	422.10	
Eastwood, Deane R (US011090531)	Manager	Memo regarding state DRD exposures on potential cash distributions up the chain from Canada	19-Dec-2008	665.00	1.00	665.00	State Tax Items
Malman, Jared Lee (US012558754)	Partner	Prepared quality/risk management report for section 382 work end filed with eDoc	19-Dec-2008	399.00	0.30	119.70	Section 382
Oleszkiewicz, Rebecca E. Kennedy (US012272150)	Senior	Hrs: California edits for the state matrix for DRD, 78 gross-up and PTI	19-Dec-08	399.00	0.2	79.80	State Tax Items
Oleszkiewicz, Rebecca E. Kennedy (US012272150)	Staff	Hrs: Michigan research for the state matrix for DRD, 78 gross-up and PTI	19-Dec-08	399.00	0.6	239.40	State Tax Items
Oleszkiewicz, Rebecca E. Kennedy (US012272150)	Staff	Hrs: Massachusetts research for the state matrix for DRD, 78 gross-up and PTI	19-Dec-08	399.00	0.5	199.50	State Tax Items
Oleszkiewicz, Rebecca E. Kennedy (US012272150)	Staff	Hrs: Texas research for the state matrix for DRD, 78 gross-up and PTI	19-Dec-08	399.00	0.6	239.40	State Tax Items
Oleszkiewicz, Rebecca E. Kennedy (US012272150)	Staff	Hrs: Illinois research for potential asset sales matrix	19-Dec-08	399.00	0.6	239.40	State Tax Items
Stanley, Brad W. (US012354198)	Staff	Hrs: Prepared amended return spreadsheets and letters to send to states for FY04 - FY06 adjustments related to IRS audit.	19-Dec-08	206.5	1.4	289.1	Loan Staff
Stanley, Brad W. (US012354198)	Staff	Hrs: Prepared amended returns for states for FY04 - FY06 adjustments related to IRS audit.	19-Dec-08	206.5	4.2	867.3	
Tegel, Clifford N (US011689431)		Hrs: Finished preparing FY08 low return.	19-Dec-08	206.5	0.4	82.6	Loan Staff
Vaughn, Scott D. (US012004058)	Snr. Manager	Review Judy's Section 956 calculation and note observations; Review withholding tax concerns from a US and Canadian standpoint - review supporting documents on positions with respect to these withholding tax items - discuss conclusions with Judy and Gall	19-Dec-2008	567.00	4.60	2,608.20	
Vaughn, Scott D. (US012004058)	Partner	discuss FTC / cod overlay issue with Bill; Tom E-Mail response to Jeff's e-mail re: FTC / 956 / COD overlay; vm follow up re same	19-Dec-2008	675.50	0.50	337.75	International APB 23 Provision
West JR, Thomas C (US012647137)	Partner	CC - Research on pledge of Canadian assets potential impact on attribute reduction and whether COD would restrict choice	19-Dec-2008	675.50	0.80	540.40	International APB 23 Provision
West JR, Thomas C (US012647137)	Snr. Manager	CC - review detail descriptions for 12/5 and 12/12 - coordinate changes	19-Dec-2008	612.50	1.80	1,102.50	International APB 23 Provision
Winston, Michael Paul (US0123534)	Senior	Research authority that requires attribute reduction to be locked in place if Company decides FTC over PTI deduction.	19-Dec-2008	612.50	1.00	612.50	International APB 23 Provision
Danowitz, Steven M (US011409138)	Partner	provided California state desk assistance on research for DRD, 78 gross-up, and PTI issues" for becky kennedy	20-Dec-2008	679.00	0.50	339.50	State Tax Items
Phillips, Charles F (US012001428)		Sat call with Jeff, Gall and Judy to address tax basis issues on canada asset sale for 109 purposes, disc on gain calc effect of tax basis in distribution of loan on 109 accounting	20-Dec-2008	665.00	1.20	798.00	
Phillips, Charles F (US012001428)	Partner	review accounting analysis for Interlan sale, 109 workpapers for the quarter and other r109 analysis	21-Dec-2008	665.00	0.70	465.50	International APB 23 Provision
Flagg, Nancy A. (US011940912)	Partner	call with Joe re: client contact info and client call set for tomorrow; prep required for tomorrow call	22-Dec-2008	612.50	0.30	183.75	International APB 23 Provision
Phillips, Charles F (US012001428)	Snr. Manager	review revised 109 analysis end quarter workpapers for Jeff and gall and create review notes and points and 382 disclosure matters	22-Dec-2008	665.00	0.80	532.00	State Tax Items
Phillips, Charles F (US012001428)	Partner						International APB 23 Provision

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Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Bottieri,Crystal M. (US012657235)		CC - participated in the bi-weekly tax update call with the client in order to address and resolve bankruptcy tax issues that the client is currently encountering.	23-Dec-2008	399.00	1.20	478.80	State Tax Items
Feehan,Joseph R. (US012053237)	Senior	CC - participation in weekly update with CC and EY team, coverage of state tax matters for Erik Burgos	23-Dec-2008	612.50	1.20	735.00	State Tax Items
Flagg,Nancy A. (US011940912)	Snr. Manager	weekly update call with client and email f/u's on various tax issues with Sarah Harris	23-Dec-2008	612.50	1.60	980.00	State Tax Items
Malman,Jared Lee (US012558754)	Snr. Manager	Participated in Circuit City Update call - SALT portion included discussing Trust Fund taxes and 8 states that cannot make legal argument retailer does not have to pass on tax to consumer and can absorb such taxes itself.	23-Dec-2008	399.00	1.00	399.00	State Tax Items
Tegel,Clifford N (US011689431)	Senior	Meeting at Circuit City with Jeff McDonald to discuss Canadian repatriation model and dividend withholding matters; Review client working papers with the updated model and journal entries	23-Dec-2008	567.00	6.00	3,402.00	
Veughn,Scott D. (US012004058)	Snr. Manager	brief research re: E&P rules for Capital Losses for APB 23 Interlan pick-up issues	23-Dec-2008	675.50	0.30	202.65	International APB 23 Provision
Vaughn,Scott D. (US012004058)	Partner	Call with CC (Jeff, Gall, Kathy) and EY to primarily discuss APB 23 issues for Interlan but also certain state matters	23-Dec-2008	675.50	1.00	675.50	International APB 23 Provision
Vaughn,Scott D. (US012004058)	Partner	call with Cliff to discuss APB 23 issues before discussing with Jeff M of CC	23-Dec-2008	675.50	0.20	135.10	International APB 23 Provision
Vaughn,Scott D. (US012004058)	Partner	call with Jeff M (CC) and Cliff T (EY) to discuss w/h tax potential and 956 Inclusion for InterTan CN APB 23	23-Dec-2008	675.50	1.00	675.50	International APB 23 Provision
Vaughn,Scott D. (US012004058)	Partner	Call with Phil in Canada and Cliff Tegel re: withholding tax and Sec. 956 and APB 23	23-Dec-2008	675.50	0.80	540.40	International APB 23 Provision
Winston,Michael Paul (US01235347)		Call with CC (J. McDonald, G. Ridgeway, K. Smith) and EY team (S. Vaughn, T. West, N. Flagg, E. Burgos) to discuss foreign tax impact on return and provision of InterTAN and capital loss and effect on E&P.	23-Dec-2008	399.00	1.20	478.80	International APB 23 Provision
Bowes,Clinton M. (US011103649)	Senior	discussion of provision requirements in light of BR and APB 23 issues	24-Dec-2008	686.00	1.00	686.00	International APB 23 Provision
Flagg,Nancy A. (US011940912)	Partner	reschedule today's call with Sarah Harris	24-Dec-2008	612.50	0.30	183.75	State Tax Items
Phillips,Charles F (US012001428)	Snr. Manager	Quarter disc with Jeff and review of emails regarding APB 23 issue, and discussion with Clint Bowes regarding same letter and review of email at final	24-Dec-2008	665.00	1.20	798.00	BR Process/Status Update
Tegel,Clifford N (US011689431)	Partner	Meeting at Circuit City with Jeff McDonald to discuss Canadian repatriation model and dividend withholding matters; Review client working papers with the updated model and journal entries	24-Dec-2008	567.00	2.00	1,134.00	
Vaughn,Scott D. (US012004058)	Snr. Manager	Call with Clint Bowes to discuss APB 23 issue so that he can talk with Cliff and Jeff M of CC re: whether it makes sense to record \$4.5M of w/h tax to Canada	24-Dec-2008	675.50	0.50	337.75	International APB 23 Provision
Flagg,Nancy A. (US011940912)	Partner	call from Scott Ash and Sarah Harris re: Liabilities subject to compromise, Nov pre-petition sales tax that Court ordered can not be paid and potential officer liability, late fees on post-petition business licenses 1.2; f/u on week's issues and prioritize client to-do's .4	26-Dec-2008	612.50	1.60	980.00	State Tax Items
Flagg,Nancy A. (US011940912)	Snr. Manager	em to Steve Shiffman to get input on AZ possible reaction to sales tax amendment sales tax order from Scott and em scott with thought	29-Dec-2008	612.50	1.70	1,041.25	State Tax Items
Flagg,Nancy A. (US011940912)	Snr. Manager	read amended sales tax order from Scott and em scott with thought	29-Dec-2008	612.50	1.30	796.25	State Tax Items
Shiffman,Stephen B (US01214880B)	Snr. Manager	email exchanges and review of authorities re: whether arizona sales	29-Dec-2008	567.00	1.00	567.00	State Tax Items
Tegel,Clifford N (US011689431)	Senior Manager-Grade 4	Detail review and pencil edits of Canadian APB 23 computation; Discuss adjustments with Gail Ridgeway	29-Dec-2008	567.00	4.00	2,268.00	International APB 23
Veughn,Scott D. (US012004058)	Partner	Review Nancy's response re: AZ Trust Fund Equivalent for Pre-Pre	29-Dec-2008	675.50	0.30	202.65	State Tax Items
Feehan,Joseph R. (US012053237)	Snr. Manager	CC - Weekly tax update call	30-Dec-2008	612.50	0.80	490.00	State Tax Items
Flagg,Nancy A. (US011940912)	Snr. Manager	bi-weekly update call with client; discuss liab subject to compromise	30-Dec-2008	612.50	0.80	490.00	State Tax Items
Malman,Jared Lee (US012558754)	Senior	Update call with CC (J. McDonald, G. Ridgeway) and EY team (S. \ Worked on CC382 file on eDocs - added code for this engagement	30-Dec-2008	399.00	0.70	279.30	Section 382
Malman,Jared Lee (US012558754)	Senior	disclosure disc with client, email review and summary to Jeff	30-Dec-2008	399.00	0.60	239.40	Section 382
Phillips,Charles F (US012001428)	Partner	Hrs: Prepared amended return spreadsheets and letters to send to states for FY04 - FY06 adjustments related to IRS audit.	30-Dec-08	665.00	0.70	465.50	A/C Method Change
Stanley,Brad W. US012354198	Staff	Review up e-mails with Jake and Dave Levy re: Status of BR plan or	30-Dec-08	206.50	6.1	1,259.65	Loan Staff
Vaughn,Scott D. (US012004058)	Partner	Call with CC Team (Jeff / Gall) to discuss APB 23; 382; Subj to Co	30-Dec-08	675.50	0.80	540.40	International APB 23 Provision
Winston,Michael Paul (US01235347)	Senior	Update call with CC (J. McDonald, G. Ridgeway) and EY team (S. \ Circuit City detail: 20 minute telephone call with Peter Dukes, Colle	30-Dec-08	399.00	0.70	279.30	International APB 23 Provision
Singleton,Henry V. (US012608967)	Exec. Director	Hrs: Prepared amended return spreadsheets and letters to send to states for FY04 - FY06 adjustments related to IRS audit.	31-Dec-08	709.10	0.50	354.55	BR Process/Status Update
Stanley,Brad W. US012354198	Staff	follow up e-mails with Jake and Dave Levy re: Status of BR plan or	31-Dec-08	206.50	2.1	433.65	Loan Staff
Vaughn,Scott D. (US012004058)	Partner	Circuit City - calls Saturday night with Scott Vaughn and Jeff McDonald regarding potential liquidation and necessary steps	31-Dec-08	675.50	0.50	337.75	BR Process/Status Update
Blank,Jacob M (US010964969)	Partner/Principal-Grade 1	Call with Jake pre-call with Jeff M to discuss NOL usage to	03-Jan-2009	766.50	1.00	766.50	Asset basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Sellinas / Other scenarios	03-Jan-2009	675.50	0.30	202.65	Section 382
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	call with Jeff M and Jake B to discuss NOL usage possibilities re: Sellinas and also Asset Basis	03-Jan-2009	675.50	0.80	540.40	Section 382
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	e-mails to Skadden and to EY team (Tom; Chip; et. al) re: NOL and Asset Basis	03-Jan-2009	675.50	0.40	270.20	Section 382
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	post Jeff M call, call with Jake to discuss NOL usage; feedback needed for Skadden	03-Jan-2009	675.50	0.20	135.10	Section 382
Burgos,Erik John (US011660162)	Senior Manager-Grade 1	completion of changes to property and restructuring proposal to be presented to Jeff McDonald at circuit city. Sent to SALT group for their comments and suggestions.	05-Jan-2009	612.50	3.10	1,898.75	State Tax Items
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	provide bankruptcy input for SALT restructure issues	05-Jan-2009	612.50	0.90	551.25	State Tax Items
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	update claims Best Practices checklist for CC	05-Jan-2009	612.50	0.80	490.00	State Tax Items
Stanley,Brad W. (US012354198)	Staff/Assistant-Grade 4	Prepared amended return spreadsheets and letters to send to states for FY04 - FY06 adjustments related to IRS audit.	05-Jan-2009	206.50	4.80	991.20	State Tax Items
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Discussion with Tom re: Asset Basis needs in light of possible Sellinas transaction	05-Jan-2009	675.50	0.50	337.75	Asset Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	call with Jon Wilson to discuss asset basis and BR model to do	05-Jan-2009	675.50	0.30	202.65	Asset Basis
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - asset basis - meetings w/ SV regarding asset basis modelling and availability of information in CC HQ - review of Lasher schedules from earlier calculation	05-Jan-2009	612.50	1.80	1,102.50	Asset Basis
Blank,Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City - call with Skadden and S. Vaughn re: status of basis/NYC and planning.	06-Jan-2009	766.50	0.50	383.25	Asset Basis
Bottieri,Crystal M. (US012657235)	Senior-Grade 2	CC - participated in the bi-weekly tax update conference call with the client in order to address and analyze bankruptcy tax issues that the client is currently facing	06-Jan-2009	399.00	0.10	39.90	State Tax Items

Exhibit E
Chronological Detail of Services Rendered

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Burgos,Erik John (US011660162)	Senior Manager-Grade 1	finalize property tax and corporate restructuring proposals and send to Jeff McDonald at Circuit City for his review and discussion.	06-Jan-2009	612.50	2.30	1,408.75	State Tax Items
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	Real and personal property tax bankruptcy comments to team SALT BK priorities and issues update with Feehan and Burgos .3; bi-weekly call with client (dropped off after 15 min).3	06-Jan-2009	612.50	0.70	428.75	State Tax Items
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	email to Jeff McDonald answering questions on NOL carryback and employment tax items	06-Jan-2009	612.50	0.60	367.50	State Tax Items
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	email to Jeff McDonald answering questions on NOL carryback and employment tax items	06-Jan-2009	709.10	0.50	354.55	Controversy
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Brief CC bi-weekly status update call; primarily to discuss asset basis	06-Jan-2009	675.50	0.20	135.10	Asset Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	cc with Tom / Simone re: Beginning process of Monthly Fee Application process	06-Jan-2009	675.50	0.50	337.75	Monthly Fee Application
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Call with Michelle and David from Skadden and Jake to discuss CC NOL / Salinas issue; asset sale possibility	06-Jan-2009	675.50	0.50	337.75	Section 382
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - asset basis - construct asset basis model by assembly of PeopleSoft, Vertex and Tax Stream ledgers - removal of intercompany eliminations	06-Jan-2009	612.50	3.50	2,143.75	Asset Basis
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - asset basis - meetings with GRidgeway, KSmith, and LLasher to determine 2/29/2008 starting point for book basis calculations and appropriate ledger summaries to include CCSI and CC West Coast	06-Jan-2009	612.50	3.00	1,837.50	Asset Basis
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - stock basis - One-line review of CCSI consolidated tax return schedules for stock basis impact	06-Jan-2009	612.50	1.70	1,041.25	Stock Basis
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - stock basis - review InterTAN document binder for appropriate federal income tax treatment of opening basis transaction - discussions of this issue with MWinston	06-Jan-2009	612.50	1.50	918.75	Stock Basis
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - travel to Richmond HQ (not of normal commute) Discuss with Client (G. Ridgeway, K. Smith) and EY (T. West) asset basis workplan and information requests.	06-Jan-2009	612.50	1.30	796.25	Travel
Winston,Michael Paul (US0123534)	Senior-Grade 1	Update calls with S. Vaughn and T. West through-out the workday on Asset basis.	06-Jan-2009	399.00	1.00	399.00	Asset Basis
Winston,Michael Paul (US0123534)	Senior-Grade 1	Stock Basis - Review open items list and retrieve information from various tax return years (1.3 hr.). Compute and analyze entity level income and tax liability to allocate income tax expense for RARs (FY97 through 06) and 1139 carry-back claim (FY06, 07) (2.3 hrs). Update tax allocation model for new amounts (1.9 hrs).	06-Jan-2009	399.00	5.50	2,194.50	Stock Basis
Winston,Michael Paul (US0123534)	Senior-Grade 1	One-way travel to CC Richmond Headquarters in excess of normal commute time.	06-Jan-2009	399.00	1.90	758.10	Travel
Bottler,Crystal M. (US012657235)	Senior-Grade 2	CC - Prepared a Bankruptcy Tax Rules of the Road Document based on debtor counsel's responses to procedure and process issues.	07-Jan-2009	399.00	6.00	2,394.00	State Tax Items
Cessier,Michel Pierre (US01263725)	Senior Manager-Grade 4	review various proposals; research re: filing of omni objections and bankruptcy proceedings via-a-vis valuation orders	07-Jan-2009	567.00	1.00	567.00	State Tax Items
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	30 minutes discussion with Linda Lorelo on employment tax claim and 1139 processing. 30 minutes for follow-up. Email to Jeff McDonald	07-Jan-2009	709.10	1.00	709.10	Controversy
Stanley,Brad W. (US012354198)	Staff/Assistant-Grade 4	Calculated income tax receivable related to SPEs.	07-Jan-2009	206.50	3.30	681.45	Tax Return
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Discuss with Simone re: the CC Monthly Fee Allocation Reconciliation and related methodology that needs to occur to ensure all time is properly accounted for	07-Jan-2009	675.50	1.50	1,013.25	Monthly Fee Application
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Review fee reconciliations from Pam W and Simone; tie to Tom / Mike's calc	07-Jan-2009	675.50	2.00	1,351.00	Monthly Fee Application
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - asset basis - additional work on asset basis model assembly	07-Jan-2009	612.50	4.00	2,450.00	Asset Basis
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - asset basis - build tax basis model to adjust 2/29/08 book basis to tax basis - including 5 CCSI ledgers, CCWC ledger, and appropriate Vertex and consolidated eliminations adjustments	07-Jan-2009	612.50	8.00	4,900.00	Asset Basis
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - asset basis - meetings with GRidgeway and LLasher to determine 2/29/08 cumulative deferred tax adjustments in order to estimate CCSI and CC West Coast tax basis	07-Jan-2009	612.50	2.80	1,715.00	Asset Basis
Winston,Michael Paul (US0123534)	Senior-Grade 1	Stock Basis - Understand InterTAN / Ventoux / Tournicot acquisition and compute initial stock basis (2.7 hrs). Link new taxable income and allocation of federal tax expense due to changes from RAR and 1139 into Stock Basis Model (1.5 hrs).	07-Jan-2009	399.00	4.20	1,675.80	Stock Basis
Malman,Jared Lee (US012558754)	Senior-Grade 2	Reviewed substantive supporting emails and documents and updated file accordingly regarding 382 analysis.	08-Jan-2009	399.00	0.40	159.60	Section 382
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	Strategy discussion with Jeff McDonald and Gail Ridgeway about upcoming examination cycle	08-Jan-2009	709.10	1.00	709.10	Controversy
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Monthly Fee Application reconciliation review of info given to me by Simone in the afternoon	08-Jan-2009	675.50	1.00	675.50	Monthly Fee Application
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Review Detailed Monthly Fee Application information; descriptions to be able to send bill for time from 11/29-1/2	08-Jan-2009	675.50	2.50	1,688.75	Monthly Fee Application
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - asset basis - continue assembly of asset basis model - layering and mapping of schedule M-1s and reconciliation to CC tax dept's provision and return amounts	08-Jan-2009	612.50	6.80	4,165.00	Asset Basis
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - asset basis - discussions with GRidgeway, KSmith, LLasher on sourcing and mapping of Schedule M-1 balances from 2/28/08 provision	08-Jan-2009	612.50	2.50	1,531.25	Asset Basis
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Discussion with Jeff McDonald and Gail Cerlon and research related to FAS158 for purposes of determining proper treatment of pension activity for purposes of asset basis calculations	08-Jan-2009	567.00	1.00	567.00	Asset Basis
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of asset basis calculations prepared by Tom West and Mike Winston	08-Jan-2009	567.00	2.00	1,134.00	Asset Basis
Winston,Michael Paul (US0123534)	Senior-Grade 1	Asset Basis - Mapping of cumulative book-tax differences to CCWC and CCSI balance sheet accounts (2.2 hrs). Adjustments to Pension/OCI (FAS158). Fixed asset reconciliation to tax register (1.5 hrs). Reconciliation of DTA accounts and significant schedule Ms to provision working papers (1.8 hrs). Reconciliation of book basis separate company Sch. L balance sheets for 2/29/08 (1.0 hr).	08-Jan-2009	399.00	6.50	2,593.50	Asset Basis
Winston,Michael Paul (US0123534)	Senior-Grade 1	Asset Basis - Various meetings throughout day with Company (G. Ridgeway, K. Smith, L. Lasher) to discuss asset basis, book-tax differences, fixed assets.	08-Jan-2009	399.00	1.00	399.00	Asset Basis

Exhibit E
Chronological Detail of Services Rendered

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Bottler,Crystal M. (US012657235)	Senior-Grade 2	CC - Prepared a Bankruptcy Tax Rules of the Road Document based on debtor counsel's responses to procedure and process issues.	09-Jan-2009	399.00	0.60	239.40	State Tax Items
Bottler,Crystal M. (US012657235)	Senior-Grade 2	CC - participated in the bi-weekly tax update conference call with the client in order to address and analyze bankruptcy tax issues that the client is currently facing	09-Jan-2009	399.00	0.30	119.70	State Tax Items
Cassler,Michel Pierre (US01263725)	Senior Manager-Grade 4	review various proposals; research re: filing of omni objections and bankruptcy proceedings vis-a-vis valuation orders	09-Jan-2009	567.00	2.00	1,134.00	State Tax Items
Feehan,Joseph R. (US012053237)	Senior Manager-Grade 1	Weekly update status call	09-Jan-2009	612.50	0.30	183.75	State Tax Items
Malman,Jared Lee (US012558754)	Senior-Grade 2	Participated on update call with CC and internal team discussing asset basis update.	09-Jan-2009	399.00	0.20	79.80	Asset Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Call with Tom W; Jon W; Mike W to begin high level review of Asset Basis for CCSi and CCWCi	09-Jan-2009	675.50	1.80	1,215.90	Asset Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Call with Tom; Jon; and Mike in the late afternoon to continue review of asset basis info for CCSi and CCWCi	09-Jan-2009	675.50	0.80	540.40	Asset Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Call with Mike Winston re: Asset Basis status	09-Jan-2009	675.50	0.10	67.55	Asset Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	e-mails with Skadden re: Asset Sale Motions; skim motions	09-Jan-2009	675.50	0.30	202.65	Asset Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Discuss Monthly Fee Application Open Items to finalize with Foley and Internally with Tom	09-Jan-2009	675.50	0.50	337.75	Monthly Fee Application
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	skim final monthly fee application to be sent to interested parties	09-Jan-2009	675.50	0.20	135.10	Monthly Fee Application
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - asset basis - calls/meetings with SV, JWilsion, and MWinston to review tax basis as of 2/29/2008 and discussion of appropriate book/tax differences	09-Jan-2009	612.50	3.80	2,327.50	Asset Basis
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - asset basis - finalize 2/29/2008 tax asset basis model for topside book/tax adjustments and roll down of fixed asset system information to replace cumulative deferred balances in the model	09-Jan-2009	612.50	4.00	2,450.00	Asset Basis
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - travel time Richmond to DC (net of normal commute)	09-Jan-2009	612.50	1.00	612.50	Travel
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Conference call with Scott Vaughn, Tom West and Mike Winston to walk Scott through the asset basis calculations in advance of his calls with Skadden and others.	09-Jan-2009	567.00	2.00	1,134.00	Asset Basis
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Discussion with Jeff McDonald and Gail Carlton and research related to FAS158 for purposes of determining proper treatment of pension activity for purposes of asset basis calculations	09-Jan-2009	567.00	1.00	567.00	Asset Basis
Wilson,Michael Paul (US0123534)	Senior-Grade 1	Review of asset basis calculations prepared by Tom West and Mike Winston	09-Jan-2009	567.00	2.00	1,134.00	Asset Basis
Wilson,Michael Paul (US0123534)	Senior-Grade 1	Asset Basis - Call with S. Vaughn, T. West, J. Wilson to review asset basis calculation and discuss significant items such as reconciliation to 10K, Fixed Asset, eliminations, capital leases.	09-Jan-2009	399.00	1.50	598.50	Asset Basis
Wilson,Michael Paul (US0123534)	Senior-Grade 1	Asset Basis - Descriptions of significant book-tax basis differences (1hr.). Document methodology for computing tax basis (2.8). Reconciliation of client cumulative sch. ms for adjustments to Fixed assets, Pension/OCI, DTA b/c accounts (1.2).	09-Jan-2009	399.00	5.00	1,995.00	Asset Basis
Winston,Michael Paul (US0123534)	Senior-Grade 1	Asset Basis - update model for 11/30/08 Balance sheets. Format 11/30/08 balance sheets and link the cumulative deferred balances as of 2/29/08 into model. Review 11/30/08 deferred current activity.	09-Jan-2009	399.00	3.40	1,356.60	Asset Basis
Winston,Michael Paul (US0123534)	Senior-Grade 1	Bi-weekly Call with EY team (SALT and T. West) and company (G. Ridgeway, K. Smith) to update on status.	09-Jan-2009	399.00	0.20	79.80	BR Process/Staus Update
Winston,Michael Paul (US0123534)	Senior-Grade 1	One-way travel to CC Richmond Headquarters in excess of normal commute time.	09-Jan-2009	399.00	1.90	758.10	Travel
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - asset basis - update asset basis model for new information as of 11/30/08 provided by CC tax dept. - ensuring that balances roll from 2/29/08 and complete set of ledgers are captured to tie to interim financials	10-Jan-2009	612.50	5.50	3,368.75	Asset Basis
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - asset basis - finalize initial roll forward of 11/30/08 asset tax basis by assembly of schedule M1 balances updated for 11/30 and reconciliation of PeopleSoft, Verix and Tax Stream ledgers for all entities	11-Jan-2009	612.50	4.80	2,940.00	Asset Basis
Burgos,Erik John (US011660162)	Senior Manager-Grade 1	review of revisions to bankruptcy question list to be distributed to CC tax team. Specifically, reviewed to various responses posted to each question and worked with Crystal Bottler on summarizing to one response to each question.	12-Jan-2009	612.50	2.20	1,347.50	State Tax Items
Malman,Jared Lee (US012558754)	Senior-Grade 2	Documentation of 382 issues for DTA tax basis purposes	12-Jan-2009	399.00	0.10	39.90	Asset Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Continued review of Asset Basis calculation with CC - Gail R and Kathy S; EY - Tom W; Jon W; Mike W	12-Jan-2009	675.50	4.20	2,837.10	Asset Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Meeting with Jeff M of CC to discuss Status of BR; possible Asset Sale Alternatives; Tax Asset Basis Status; etc.	12-Jan-2009	675.50	1.00	675.50	Asset Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Begin review of Asset Basis Info with Tom; Jon; and Mike	12-Jan-2009	675.50	2.60	1,756.30	Asset Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Briefly discuss Status of Asset Basis review / Sale Alternatives with David Levy of Skadden and Jake Blank of EY	12-Jan-2009	675.50	0.30	202.65	Asset Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Call with Jeff M and Gail R of CC; and Cliff T and Phil H of EY to discuss APB 23 issues re: I/C Canadian Tourmalet note in response KPMG queries re: WH Tax	12-Jan-2009	675.50	1.00	675.50	International APB 23
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Travel from CC's offices in Richmond from Asset Basis review	12-Jan-2009	675.50	1.80	1,215.90	Travel
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Travel to CC offices to meet with CC and EY team to review Asset Basis detailed information	12-Jan-2009	675.50	2.00	1,351.00	Travel
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - asset basis - meeting in Richmond with SV, JWilsion, MWinston to review updated tax asset basis model rolled forward to 11/30/08 - explanation of initial adjustments	12-Jan-2009	612.50	3.50	2,143.75	Asset Basis
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - asset basis - meeting with EY and CC tax team to review and clarify specific treatment of basis items - cap reserves, capital leases, fixed assets, software	12-Jan-2009	612.50	2.50	1,531.25	Asset Basis
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - asset basis - update 11/30/08 asset tax basis model for topside CC tax adjustments and reconciliation of total cumulative deferrals in model for CCSi and CC West Coast	12-Jan-2009	612.50	4.00	2,450.00	Asset Basis
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - travel - roundtrip from DC to Richmond for client-requested meeting	12-Jan-2009	612.50	2.30	1,408.75	Travel
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Consultations with Tom West and Gail Ridgeway related to treatment of pension liabilities for tax asset basis calculations.	12-Jan-2009	623.70	1.00	623.70	Asset Basis
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Consultations with Tom West, Scott Vaughn and Gail Ridgeway related to treatment of stock options and restricted stock for tax asset basis calculations.	12-Jan-2009	623.70	2.00	1,247.40	Asset Basis
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Meeting with Scott Vaughn and Tome west to update tax asset basis calculations through 11/30/08.	12-Jan-2009	623.70	2.00	1,247.40	Asset Basis

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Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of tax basis calculations prepared by Tom West and Mike Winston	12-Jan-2009	623.70	2.00	1,247.40	Asset basis
Winston,Michael Paul (US0123534)	Senior-Grade 1	Asset Basis - Review Asset Basis model with S. Vaughn, T. West, J. Wilson (4 hrs). Create lead sheet to summarize asset basis/tax adjustments / eliminations (2 hrs). Update model for adjustments (1 hr). Meet with Client (G. Ridgeway, K. Smith) to answer open items related to Sch. Ms and balance sheet accounts. Reconcile NOL. Reconcile open M1s. (2.4 hrs)	12-Jan-2009	399.00	9.40	3,750.60	Asset Basis
Winston,Michael Paul (US0123534)	Senior-Grade 1	Round-trip travel to CC Richmond Headquarters in excess of normal commute time.	12-Jan-2009	399.00	3.80	1,516.20	Travel
Blank, Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City - Review basis study - Discussion w/Skadden continued review and changes to rules of the road q&a to be distributed to CC team.	13-Jan-2009	766.50	2.50	1,916.25	Asset Basis
Burgos,Erik John (US011660162)	Senior Manager-Grade 1	13-Jan-2009	612.50	3.70	2,266.25	State Tax Items	
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	bi-weekly status call .5; priority realignment email to team re: liquidation .6; eched mtg with CC team on revised priorities .5	13-Jan-2009	612.50	1.60	980.00	State Tax Items
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Discuss asset basis follow up items for Winston's e-mail to CC with Winston	13-Jan-2009	675.50	0.20	135.10	Asset Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Meeting with Winston in the am to discuss 'final' first draft of CC asset basis schedule - send schedule to CC for their review / comment	13-Jan-2009	675.50	1.20	810.60	Asset Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	call with CC - Jeff; Gail; kathy; to discuss asset basis schedule; SALT issues; other update items	13-Jan-2009	675.50	1.00	675.50	Asset Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	call with Skadden (David / Michelle) and Jake (EY) to discuss Asset Basis progress; other issues re: a potential asset sale or liquidation scenario	13-Jan-2009	675.50	0.50	337.75	Asset Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	continue to review asset basis changes from original schedule based upon input from CC with Mike Winston	13-Jan-2009	675.50	2.60	1,756.30	Asset Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Call with CC (Jeff; Gail; Keltby) to discuss Prelim Asset Basis schedule we prepared to get their comments; revisions CC - asset basis - adjust asset basis model for 11/30/08 elimination information and roll in of deferred tax balances	13-Jan-2009	612.50	1.80	1,102.50	Asset Basis
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - call with SV and MWinston to review reconciliation of asset basis model	13-Jan-2009	612.50	2.50	1,531.25	Asset Basis
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	Consultations with Tom West, Scott Vaughn and Gail Ridgeway related to treatment of stock options and restricted stock for tax asset basis calculations.	13-Jan-2009	623.70	1.00	623.70	Asset Basis
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Update calls with Scott Vaughn, Tome West, Nancy Flagg, Jeff McDonald (cc) and Gail Ridgeway (cc) regarding status of various workstreams; primarily regarding Asset Basis.	13-Jan-2009	623.70	1.00	623.70	Asset Basis
Winston,Michael Paul (US0123534)	Senior-Grade 1	Asset Basis - Review asset basis model with S. Vaughn and T. West for changes to Impairment, deferred rent credit, straight-line rent, long-term debt. Add reconciliation items and update model. Finalize draft of model and print to pdf for review by Circuit City.	13-Jan-2009	399.00	2.30	917.70	Asset Basis
Winston,Michael Paul (US0123534)	Senior-Grade 1	Asset Basis Model - update model for changes for Impairment, depreciation, gain/loss, sublease reserve, straight-line rent, inventory obsolescence, stock options, NOL reconciliation (3.3 hrs). Review changes and model with S. Vaughn and T. West (2.6 hrs). Explanation of variances from old model to new model (1.4 hrs).	13-Jan-2009	399.00	7.30	2,912.70	Asset Basis
Winston,Michael Paul (US0123534)	Senior-Grade 1	Bi-weekly Update Call - Call with Circuit City (J. McDonald, G. Ridgeway) and EY (S. Vaughn, J. Wilson, N. Flegg) to update on Asset basis and SALT Property tax return issues.	13-Jan-2009	399.00	0.90	359.10	Asset Basis
Winston,Michael Paul (US0123534)	Senior-Grade 1	Call with CC (J. McDonald, G. Ridgeway) and EY (S. Vaughn, J. Wilson, J. Blank) to review asset basis model with CC and get J. McDonald review points and comments.	13-Jan-2009	399.00	1.80	718.20	Asset Basis
Blank, Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City - Review basis study - Discussion w/Skadden CC - Make edits to the Bankruptcy Tax Rules of the Road Document that was prepared based on debtor counsel's responses to procedure and process issues.	14-Jan-2009	766.50	0.50	383.25	Asset Basis
Bottieri,Crystal M. (US012657235)	Senior-Grade 2	14-Jan-2009	399.00	1.00	399.00	State Tax Items	
Malman,Jared Lee (US012558754)	Senior-Grade 2	CC SALT - Reviewed and revised Rules of the Road - bankruptcy question checklist that includes all the comments and commentary through December 11th call and notes from the most recent call.	14-Jan-2009	399.00	0.30	119.70	State Tax Items
Sargent,Amy Johannah (US012292)	Executive Director-Grade 1	Researched issues regarding accuracy/deductibility of pre-petition trade creditors 0.5; discussion with Scott Vaughn 0.3. Discuss 461 / COD Q re: deductibility of recurring costs with Amy Sargent	14-Jan-2009	686.00	0.80	548.80	A/C Method Change
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Discuss 461 / COD Q re: deductibility of recurring costs with Amy Sargent	14-Jan-2009	675.50	0.30	202.65	A/C Method Change
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Discussions with West; Winston; and Wilson; then Gail from CC re; remaining open items on asset basis and NOL estimate	14-Jan-2009	675.50	1.00	675.50	Asset Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Finalize Asset Basis schedule; then send to Skadden review / respond to various e-mail from Gail and Jeff M of CC re: Asset Basis Inputs	14-Jan-2009	675.50	1.80	1,215.90	Asset Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	CC - asset basis - call with CC tax dept and Skadden to review asset basis estimates and consider necessary steps and additional inclusions	14-Jan-2009	675.50	0.60	405.30	Asset Basis
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - asset basis - review additional impairment information provided by CC and factor into model and NOL calculations	14-Jan-2009	612.50	2.20	1,347.50	Asset Basis
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - asset basis - review estimate 2008/2009 NOL calculations and determine necessary adjustments based on asset basis model	14-Jan-2009	612.50	2.50	1,531.25	Asset Basis
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Consultations with Tom West, Scott Vaughn and Gail Ridgeway related to treatment of stock options and restricted stock for tax asset basis calculations.	14-Jan-2009	623.70	1.00	623.70	Asset Basis
Winston,Michael Paul (US0123534)	Senior-Grade 1	Asset Basis - Call with G. Ridgeway, J. Wilson, T. West to discuss treatment of stock options (temp/perm) and transaction cost amounts for NOL reconciliation.	14-Jan-2009	399.00	0.60	239.40	Asset Basis
Winston,Michael Paul (US0123534)	Senior-Grade 1	Asset Basis - Clear open issues related to stock options, intangible, intercompany receivable and NOL estimate (1.3 hrs). Revise draft model for open items cleared (0.8 hrs). Review model with S. Vaughn and T. West (2 hrs). Make revisions as necessary. (0.7 hours).	14-Jan-2009	399.00	4.80	1,915.20	Asset Basis
Winston,Michael Paul (US0123534)	Senior-Grade 1	Asset Basis - reconcile changes to tax basis adjustments and review new model with S. Vaughn and T. West.	14-Jan-2009	399.00	2.50	997.50	Asset Basis
Blank, Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City - Review basis study - Discussion w/Skadden	15-Jan-2009	766.50	1.00	766.50	Asset Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Discuss Asset Basis calc with Skadden (David / Michelle) and CC (Jeff / Gail)	15-Jan-2009	675.50	0.50	337.75	Asset Basis

Exhibit E
Chronological Detail of Services Rendered

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - asset basis - drafting asset basis model methodology and summaries of significant book/tax difference adjustments used for tax basis estimates	15-Jan-2009	612.50	3.30	2,021.25	Asset Basis
Winston,Michael Paul (US0123534)	Senior-Grade 1	Asset Basis - Detailed documentation and support for asset basis of CCSI and CCWC including mapping to TB account and description of the tax adjustment to determine reasonableness and source.	15-Jan-2009	399.00	5.30	2,114.70	Asset Basis
Bottieri,Crystal M. (US012657235)	Senior-Grade 2	CC - participated in the bi-weekly tax update conference call with the client in order to address and analyze bankruptcy tax issues that the client is currently facing	16-Jan-2009	399.00	0.80	319.20	State Tax Items
Feehan,Joseph R. (US012053237)	Senior Manager-Grade 1	CC - internal update call to discuss various SALT issues	16-Jan-2009	612.50	0.80	490.00	State Tax Items
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	bweekly status call w client to discuss claims best practices and prop tax initiative in liquidation .9; kccr credentials contact to gall .2; discussion w team on today's liquidation announcement on tax projects and priorities .4; call to review ptax proposal terms .5	16-Jan-2009	612.50	2.00	1,225.00	State Tax Items
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	review events of week and priorities for next week regarding SALT issues.	16-Jan-2009	612.50	0.70	428.75	State Tax Items
Malman,Jared Lee (US012558754)	Senior-Grade 2	CC SALT - Reviewed and revised Rules of the Road, bankruptcy question checklist (1.8 hrs). Document all the comments and commentary on SALT issues from EY and CC tax dept through December 11th call (2.2 hrs). Update BK checklist for notes from the most recent call (0.8 hrs).	16-Jan-2009	399.00	4.80	1,915.20	State Tax Items
Malman,Jared Lee (US012558754)	Senior-Grade 2	Participated on Internal tax call (EJB, NF, CL, MC, CB) to discuss property tax proposal.	16-Jan-2009	399.00	0.50	199.50	State Tax Items
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Monthly fee application - follow up with Simone and TOM re reconciliation and also cash collection	16-Jan-2009	675.50	0.50	337.75	Monthly Fee Application
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Update call with Jeff M and Gail R to discuss various BR related tax issues; but primarily the issues related to property tax; other SALT issues in a Liq scenario	16-Jan-2009	675.50	1.00	675.50	State Tax Items
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - asset basis - review and reconcile final asset basis model amounts and NOL for 2008/2009 based on book basis adjustments provided by CC.	16-Jan-2009	612.50	3.70	2,266.25	Asset Basis
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - call with CC tax dept and EY on potential next steps on state tax claims and asset basis needs if liquidation occurs	16-Jan-2009	612.50	1.00	612.50	Asset Basis
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Update calls with Scott Vaughn, Tom West, Nancy Flagg, Jeff McDonald (cc) and Galle Ridgeway (cc) regarding status of various workstreams, primarily regarding Asset Basis.	16-Jan-2009	623.70	1.00	623.70	Asset Basis
Winston,Michael Paul (US0123534)	Senior-Grade 1	Asset Basis - Detailed documentation of asset basis tax adjustments including TB account, description, and purpose of the adjustment.	16-Jan-2009	399.00	1.80	718.20	Asset Basis
Burgos,Erik John (US011660162)	Senior Manager-Grade 1	finalized changes in property tax proposal and claims processing presentation to be held at CC richmond offices with Jeff McDonald, Scott ash and CC tax team.	19-Jan-2009	612.50	3.20	1,960.00	State Tax Items
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	travel to richmond for CC meeting; customize draft of claims best practices; review claims to date on kurtzman	19-Jan-2009	612.50	4.80	2,940.00	Travel
Purdy,Bart Steven (US012650009)	Senior-Grade 2	Circuity City - TELR form prep and discussion for quality and risk management purposes	19-Jan-2009	308.00	0.30	92.40	BR Process/Status Update
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - asset basis - finalization of asset basis estimates in order to evaluate potential administrative tax upon liquidation of assets	19-Jan-2009	612.50	4.80	2,940.00	Asset Basis
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - BK model & Canadian stock basis finalization in order to provide estimates for liquidation purposes	19-Jan-2009	612.50	2.30	1,408.75	BK Model
Burgos,Erik John (US011660162)	Senior Manager-Grade 1	travel time and meeting at CC richmond offices to discuss claims processing and began discussing property tax proposal.	20-Jan-2009	612.50	12.20	7,472.50	Travel
Feehan,Joseph R. (US012053237)	Senior Manager-Grade 1	CC - internal team meeting to prepare presentation for client, client meeting	20-Jan-2009	612.50	1.30	796.25	State Tax Items
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	claims process and procedure meeting 2.8; property tax discussion with Scott and Sarah .9;	20-Jan-2009	612.50	3.70	2,266.25	State Tax Items
Malman,Jared Lee (US012558754)	Senior-Grade 2	Prep for CC call regarding prop tax proposal and discussion regarding same.	20-Jan-2009	399.00	0.40	159.60	State Tax Items
Purdy,Bart Steven (US012650009)	Senior-Grade 2	Circuity City - TELR form prep and discussion for quality and risk management purposes	20-Jan-2009	308.00	0.20	61.60	BR Process/Status Update
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	status update calls for Fed and State issues	20-Jan-2009	675.50	0.50	337.75	BR Process/Status Update
Malman,Jared Lee (US012558754)	Senior-Grade 2	Reviewed HBK 13G filing from 12/31/08, updated 382 Analysis to account for filing, reviewed analysis to determine results were consistent with study and 382 Treas Regulations.	21-Jan-2009	399.00	1.80	718.20	Section 382
Rife,Daniel Mark (US012003959)	Manager-Grade 4	Discussed CC salt rules of the road questions with EB and did final read-through before forwarding onto the group.	21-Jan-2009	399.00	1.00	399.00	State Tax Items
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	reviewing update to 382 study for new 13G filed by HBK and info. prepared by CC, discussions with Jared, email to scott begin review of documentation to support asset basis / 382 work	21-Jan-2009	675.50	2.00	1,351.00	Asset Basis
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - consultation with counsel on procedures in liquidation	21-Jan-2009	612.50	1.00	612.50	BR Process/Status Update
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - meeting with SV to review potential administrative tax claims and ability to leverage exists project items in liquidation	21-Jan-2009	612.50	1.00	612.50	State Tax Items
Bottieri,Crystal M. (US012657235)	Senior-Grade 2	CC - Admin - Complied with Ernst & Young's TQR policies by uploaded relevant documents to edocs.	22-Jan-2009	399.00	0.30	119.70	State Tax Items
Bottieri,Crystal M. (US012657235)	Senior-Grade 2	CC - Prepared final edits to the bankruptcy tax Rules of the Road document and Bankruptcy Tax Procedure Questions checklist.	22-Jan-2009	399.00	0.80	319.20	State Tax Items
Malman,Jared Lee (US012558754)	Senior-Grade 2	Researched 382 Regs to determine why certain shareholders who we applied (g)(5) treatment were not folded into public group exactly after 3 years.	22-Jan-2009	399.00	0.80	319.20	Section 382
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review information for file documentation to support 382 (1.0); asset basis (2.0); other work for CC (.5)	22-Jan-2009	675.50	3.50	2,364.25	Asset Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Discuss HBK sale; 13G filing; possible implication on cumulative 382 with Jared / Dan	22-Jan-2009	675.50	0.50	337.75	Section 382
Bottieri,Crystal M. (US012657235)	Senior-Grade 2	CC - Participated in the bi-weekly bankruptcy tax update call with the client in order to address issues currently faced by the Company.	23-Jan-2009	399.00	1.90	758.10	State Tax Items
Burgos,Erik John (US011660162)	Senior Manager-Grade 1	call with scott vaughn, nancy flagg, tom west and jeff mcdonald to discuss officer liability issues related to the intercompany receivables balances which existed between related CC entities and the impact on failing to notify these related parties of the chpt 11 proceeding.	23-Jan-2009	612.50	0.50	306.25	State Tax Items

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Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Burgos,Erik John (US011660162)	Senior Manager-Grade 1	conversation with scott ash to discuss initial information in property tax proposal and suggested fee alternatives and setting up formal presentation call for following week.	23-Jan-2009	612.50	0.60	367.50	State Tax Items
Burgos,Erik John (US011660162)	Senior Manager-Grade 1	participate in weekly CC update call to discuss state issues to be resolved during liquidation and set up follow up call with jeff mcdonald and CC team to discuss state issues/concerns.	23-Jan-2009	612.50	1.10	673.75	State Tax Items
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	bi-weekly update call w client .3; continuation call w client re: tax claims budget, offer liability wind down 1.9; review initiatives of week and prioritize todos for next week 1.2	23-Jan-2009	612.50	3.40	2,082.50	State Tax Items
Malman,Jared Lee (US012558754)	Senior-Grade 2	Researched 382 Rags to determine why certain shareholders who we applied (g)(5) treatment were not folded into public group exactly after 3 years.	23-Jan-2009	399.00	0.60	239.40	Section 382
Malman,Jared Lee (US012558754)	Senior-Grade 2	B/R led by Jeff McDonald, NF, SV, TW, EB to discuss potential wind-down, claims admin, IRS audit, A/R from West Coast and potential to file claims Intercompany.	23-Jan-2009	399.00	1.70	678.30	State Tax Items
Rife,Daniel Mark (US012003959)	Manager-Grade 4	discussions with Jared about technical issues regarding drop off of public groups and 5-percent shareholders with g5b application	23-Jan-2009	542.50	0.40	217.00	Section 382
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	continue to document file positions re: asset basis; 382; other calculations	23-Jan-2009	675.50	1.50	1,013.25	Asset Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Call with CC (Jeff; Kathy; Jeremy) and then Skadden joined the call - to discuss a variety of liquidation issues including Claims resolution for property tax; IRS audit and potential for refund if carryback legislation passes; need to file claims for Intercompany obligations; etc.	23-Jan-2009	675.50	2.00	1,351.00	BR Process/Status Update
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Update with Tom and Nancy and Chip re: Status of Claims / other tax work for CC	23-Jan-2009	675.50	0.50	337.75	BR Process/Status Update
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	discuss fee application Qs with Dragich of Foley	23-Jan-2009	675.50	0.20	135.10	Monthly Fee Application
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review revised 382 calc	23-Jan-2009	675.50	0.80	540.40	Section 382
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - call with EY, CC tax department and Skadden regarding administration of potential claims and the ability to file amended returns in order to return more cash to the trustee in light of legislation	23-Jan-2009	612.50	1.50	918.75	Section 382
Winston,Michael Paul (US0123534)	Senior-Grade 1	Bi-weekly update call with CC and EY (S. Vaughn, C. Phillips, N. Flagg, T. West, E. Burgos) to discuss next steps in process and topics for later call.	23-Jan-2009	399.00	0.20	79.80	BR Process/Status Update
Blank,Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City - Potential YC State 166 WHT on Canada	26-Jan-2009	766.50	0.50	383.25	International /APB 23
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Discuss Partial Worthlessness; Potential to take a position to avoid CN w/h tax due to 1.166-9 for I/T CN repatriation; other CC items with Jake	26-Jan-2009	675.50	0.50	337.75	International /APB 23
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	fee application; payment discussions with Chip and Tom; respond to Gail's e-mail re: same	26-Jan-2009	675.50	0.50	337.75	Monthly Fee Application
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - asset basis - adjust and finalize CCSI and CCWC basis schedules for potential gain calculation on liquidation transactions	26-Jan-2009	612.50	2.30	1,408.75	Asset Basis
Bottieri,Crystal M. (US012657235)	Senior-Grade 2	CC - Participated in the bi-weekly bankruptcy tax update call with the client in order to address issues currently faced by the Company.	27-Jan-2009	399.00	0.20	79.80	State Tax Item
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	weekly client call .3; email reply to scott ash re: ptax taxpayer opinions of value .3	27-Jan-2009	612.50	0.60	367.50	State Tax Item
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Call with Michelle from Skadden to discuss updates re: Tax Dept Budget; CN tax w/h; Intercompany debt; other CC issues	27-Jan-2009	675.50	0.30	202.65	BR Process/Status Update
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	List of Agenda items to Jeff / Gail for update call	27-Jan-2009	675.50	0.20	135.10	BR Process/Status Update
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - calls with CC tax and Skadden to assess next steps in regard to liquidation	27-Jan-2009	612.50	1.00	612.50	BR Process/Status Update
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - Intertan - finalize Canadian basis information for gain potential on liquidation	27-Jan-2009	612.50	2.70	1,653.75	International /APB 23
Blatzer,Julie Gibbs (US012365034)	Manager-Grade 2	finalizing tax attribute information for liquidation planning related to the bankruptcy model.	30-Jan-2009	515.90	2.00	1,031.80	BK Model
Bottieri,Crystal M. (US012657235)	Senior-Grade 2	CC - Participated in the bi-weekly bankruptcy tax update call with the client in order to address issues currently faced by the Company.	30-Jan-2009	399.00	0.20	79.80	State Tax Item
Malman,Jared Lee (US012558754)	Senior-Grade 2	Reviewed 382 Analysis and finalized calculation to take into all assumptions and Mardis roll fwd sched.	30-Jan-2009	399.00	3.40	1,356.60	Section 382
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	briefly discuss CC status with Tom West' e-mail to Gail/Jeff re: open items to discuss re: Liq including CN w/h	30-Jan-2009	675.50	0.20	135.10	BR Process/Status Update
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	CC - monthly fee application - discussions with counsel and review of time detail in order to assess on-going work streams	30-Jan-2009	612.50	2.00	1,225.00	Monthly Fee Application